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Census of Service Industries

SC87-A-16

GEOGRAPHIC AREA SERIES

Iowa



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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1987 Census of Service Industries.

The overall planning and review of the census operations were performed by the staff of the Office of the Assistant Director for Economic and Agriculture Censuses.

This report was prepared in the Business Division. **Bobby E. Russell**, Assistant Division Chief for Census Programs, was responsible for the overall planning, management, and coordination of the census of service industries. Planning and implementation were under the direction of **Sidney O. Marcus**, Chief, Service Census Branch, with primary staff assistance by **Jack B. Moody**, **Donna L. Nafzinger**, **Leatrice D. Hines**, **Fay Bloomberg**, **Theresa L. Apple**, **Kirk K. Degler**, and **Deborah E. Carl**.

Systems and procedures for mailout, receipt, correspondence, data input, industry classification, other clerical processing, administrative record processing, and quality control, along with the associated electronic computer programs, were developed in the Economic Surveys Division, **W. Joel Richardson**, Chief.

Mailout preparation and receipt operations, clerical and analytical review activities, data keying, and geocoding review were performed by the staff of the Data Preparation Division, **Joseph S. Harris**, Chief.

Geographic coding procedures and associated computer programs were developed by the staff of the Geography Division, **Robert W. Marx**, Chief.

The computer processing systems were developed and coordinated in the Economic Programming Division, **Barry M. Cohen**, Chief. **H. Ray Dennis**, Assistant Division Chief for Business and Construction Programs, was responsible for implementation of the computer systems. The computer programs were prepared under the supervision of **William C. Wester**, Chief, Business Census Branch, assisted by **Steven G. McCraith**, **William E. Jagg**, and **Robert J. Hemmig**.

Computer processing was performed in the Computer Services Division, **Marvin D. Raines**, Chief.

Planning, design, review, and composition of report forms were performed in the Administrative Services Division, **Michael G. Garland**, Chief.

The staff of the Publications Services Division, **Walter C. Odom**, Chief, performed publication planning, design, composition, editorial review, and printing planning and procurement. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

If you have any questions concerning the statistics in this report, call (301) 763-7039.

1987

Census of Service Industries

SC87-A-16

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Iowa

Issued October 1989



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Library of Congress Cataloging-in-Publication Data

Census of service industries (1987). Geographic
area series.

1987 census of service industries. Geographic
area series.

"SC87-A-1-SC87-A-52."

"Issued April-October 1989."

1. Service industries—United States—Statistics.

I. United States. Bureau of the Census.

HD9981.4.C46 1989 338.4'0973'021 88-22144

For sale by Superintendent of Documents, U.S. Government
Printing Office, Washington, DC 20402.

INTRODUCTION

PURPOSE AND USES OF THE ECONOMIC CENSUSES

The economic censuses are the major source of facts about the structure and functioning of the Nation's economy. They provide essential information for government, business, industry, and the general public.

Economic censuses furnish an important part of the framework for such composite measures as the gross national product, input-output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions.

Policy-making agencies of the Federal Government use the data, especially in monitoring economic activity and providing assistance to business.

State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.

Trade associations study trends in their own and competing industries, and keep their members informed of market changes.

Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

AUTHORITY AND SCOPE

Title 13 of the United States Code (sections 131, 191, and 224) directs the Census Bureau to take the economic censuses every 5 years, covering years ending in 2 and 7. The 1987 Economic Censuses consist of the—

- Census of Retail Trade
- Census of Wholesale Trade
- Census of Service Industries
- Census of Transportation
- Census of Manufactures
- Census of Mineral Industries
- Census of Construction Industries

Special programs also cover enterprise statistics and minority-owned and women-owned businesses. (The 1987 Census of Agriculture and 1987 Census of Governments are conducted separately.) The next economic censuses are scheduled to be taken in 1993 covering the year 1992.

AVAILABILITY OF THE DATA

The results of each of the economic censuses are available in printed reports, for sale by the U.S. Government Printing Office, and on microfiche, computer tape, compact discs with read-only memory, and flexible diskettes, for sale by the Census Bureau. Order forms for all types of products are available on request from Customer Services, Census Bureau, Washington, DC 20233. A more complete description of publications being issued from this census is on the inside back cover of this document.

Census facts are also widely disseminated by trade associations, business journals, and newspapers. Volumes containing census statistics are available in most major public and college libraries. Finally, State Data Centers in every State and Business and Industry Data Centers in many States also supply economic census statistics.

WHAT'S NEW IN 1987

Several changes have taken place for the 1987 censuses. Data will be reported on the basis of the newly revised Standard Industrial Classification (SIC) system with selected reports including "bridge tables," linking the old and new classification systems. A new set of metropolitan areas has been adopted, and more detailed information will be available for businesses with no paid employees. For additional information on these changes, review the subsequent text.

HISTORICAL INFORMATION

The economic censuses have been taken together as an integrated program at 5-year intervals since 1967, and before that for 1963, 1958, and 1954. Prior to that time, the individual censuses were taken separately at varying intervals.

The economic censuses trace their beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for 1840 and subsequent censuses to include mining and some commercial activities. In 1902, Congress established a permanent

Census Bureau and directed that a census of manufactures be taken every 5 years. The 1905 manufactures census was the first time a census was taken apart from the regular every-10-year population census.

The first census of business was taken in 1930, covering 1929. Initially it covered retail and wholesale trade, and construction industries, but it was broadened in 1933 to include some of the service trades.

The 1954 economic censuses were the first to be fully integrated—providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. These were the first censuses to be taken by mail, using lists of firms provided by the administrative records of other federal agencies. Since 1963, administrative records have also been used to provide basic statistics as well for very small firms, reducing or eliminating the need to send them census questionnaires. The Enterprise Statistics Program, which publishes combined data from the economic censuses, was made possible with the implementation of the integrated census program in 1954.

The range of industries covered in the economic censuses has continued to expand. The Census of Construction Industries began on a regular basis in 1967, and the scope of service industries was broadened in 1967, 1977, and 1987. The Census of Transportation began in 1963 as a set of surveys covering travel, transportation of commodities, and trucks. New for 1987 are publications reporting on business establishments engaged in several transportation industries, paralleling the data on establishments in other sectors. This is part of a gradual expansion in coverage of industries previously subjected to government regulation. The Survey of Minority-Owned Business Enterprises was first conducted as a special project in 1969 and was incorporated into the economic censuses in 1972 along with the Survey of Women-Owned Businesses.

Economic censuses have also been taken in Puerto Rico since 1909, in the Virgin Islands and Guam since 1958, and in the Northern Mariana Islands since 1982.

Statistical reports from the 1982 and earlier censuses provide historical figures for the study of long-term time series, and are available in some large libraries. All of the census data published since 1967 are still available for sale on microfiche from the Census Bureau.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

While the censuses provide complete enumerations every 5 years, there are many needs for more frequent data as well. The Census Bureau conducts a number of monthly, quarterly, and annual surveys, the results of which appear in publication series such as *Current Business Reports* (retail and wholesale trade and service industries), the *Annual Survey of Manufactures*, *Current Industrial Reports*, and the *Quarterly Financial Report*. Most of these surveys, while providing more frequent observations, yield less kind-of-business and geographic

detail than the censuses. The *County Business Patterns* program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1987 Economic Censuses and Related Statistics*. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1987 Economic Censuses*. Contact Customer Services for information on availability.

CENSUS OF SERVICE INDUSTRIES

The 1987 Census of Service Industries, part of the 1987 Economic Censuses, covered service industries as defined in Division I of the Standard Industrial Classification (SIC) Manual,¹ except Elementary and secondary schools (SIC 821), Colleges, universities, professional schools, and junior colleges (SIC 822), Labor unions and similar labor organizations (SIC 863), Political organizations (SIC 865), Religious organizations (SIC 866), and Private households (SIC 881). The census also excluded governmental establishments classified in the covered industries, except for government-operated hospitals which were included.

Data are presented for establishments in the following classifications:

SIC code	Title
70	Hotels, rooming houses, camps, and other lodging places
72	Personal services
73	Business services
75	Automotive repair, services, and parking
76	Miscellaneous repair services
78	Motion pictures
79	Amusement and recreation services
80	Health services
81	Legal services
823, 4, 9	Selected educational services
83	Social services
84	Museums, art galleries, and botanical and zoological gardens
861, 2, 4, 9	Selected membership organizations
87	Engineering, accounting, research, management, and related services
89	Services, not elsewhere classified

¹Standard Industrial Classification Manual: 1987. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. Stock no. 041-001-00314-2.

This series of reports presents data for service establishments of firms subject to Federal income tax and (in separate tables) of firms which are exempt from Federal income tax under provisions of section 501 or 521 of the Internal Revenue Code. Only establishments with some payroll during the year are included. For a more detailed explanation, see appendix A.

Many of the "kinds of business or operation" included in this report are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services, particularly for not-for-profit and professional services. However, these terms are applied to all "kinds of business or operation" to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations in this report do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to other establishments within the same company. Data for auxiliaries are presented in a subsequent report issued as part of the 1987 Enterprise Statistics reports.

For the 1987 Census of Service Industries, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, including those with no paid employees, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization. In addition, more detailed information for selected kinds of business was obtained on the various questionnaires.

Appendix A gives a more detailed explanation of census coverage and methodology.

CENSUS DISCLOSURE RULES

In accordance with Federal law governing census reports, no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure, so this information may be released even though other information is withheld.

GEOGRAPHIC AREAS COVERED

This report series presents data for the following areas:

1. The United States as a whole.
2. Each State and the District of Columbia.
3. Each consolidated metropolitan statistical area (CMSA) and primary metropolitan statistical area (PMSA) defined by the Office of Management and Budget as of June 30, 1987. A CMSA is an area used to facilitate the presentation and analysis of data for

large concentrations of metropolitan populations. It includes two or more contiguous PMSA's which have a population of at least 1,000,000² and which meet specific criteria of urban character and of social and economic integration.

4. Each metropolitan statistical area (MSA) defined by the Office of Management and Budget as of June 30, 1987. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants.² Each MSA consists of one or more counties meeting standards of metropolitan character; in New England, cities and towns rather than counties are the component geographic units.
5. The area within the State outside metropolitan statistical areas.
6. Each county or county equivalent.^{3 4}
7. Each municipality of 2,500 inhabitants or more incorporated as a city, borough, village, or town.^{2 3}

For the economic censuses, census areas and boroughs in Alaska, boroughs in New York, and towns in New York and Wisconsin are not included in this category.
8. Special economic urban areas (SEUA's), which include townships in New Jersey and Pennsylvania and towns in New England with 10,000 inhabitants or more.²

DOLLAR VALUES

All dollar values presented in this report are expressed in current dollars, i.e., 1987 data are expressed in 1987 dollars and 1982 data in 1982 dollars. Consequently, when making comparisons to prior years, users of the data should consider the inflation that has occurred.

RELIABILITY OF DATA

All data compiled in this report originated from either census questionnaires or administrative records of other Federal agencies and, therefore, are not subject to sampling errors. However, the data are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, and estimation for missing or misreported data.

²According to 1980 Census of Population or subsequent special census.

³Those defined as of January 1, 1987.

⁴See appendix F for Alaska, Louisiana, Maryland, Missouri, Montana, Nevada, Virginia, and District of Columbia county equivalents.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Bureau of the Census obtains on computer tape limited information extracted from administrative records of other Federal agencies. This information is used along with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication. For an indication of the extent that data included in these reports were obtained from the administrative records of other Federal agencies and from estimation, rather than reports directly from respondents, see appendix E. Also, see appendix A for a more detailed explanation of census coverage and methodology.

SPECIAL TABULATIONS

Special tabulations of data collected in the 1987 Census of Service Industries may be obtained, depending on availability of time and personnel, on diskette, computer tape, or in tabular form. The data will be in summary form and subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) as are the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief, Business Division, Bureau of the Census, Washington, DC 20233.

To discuss a special tabulation before submitting specifications, call 301-763-5282.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used in this publication:

*	See kind-of-business descriptions in appendix A for treatment of plant outlets.
-	Represents zero.
(D)	Withheld to avoid disclosing data for individual companies; data are included in broader kind-of-business totals.
(IC)	Independent city.
(NA)	Not available.
(NC)	Not comparable.
(X)	Not applicable.
CMSA	Consolidated Metropolitan Statistical Area.
MSA	Metropolitan Statistical Area.
n.e.c.	Not elsewhere classified.
PMSA	Primary Metropolitan Statistical Area.
pt.	Part.
r	Revised.
SIC	Standard Industrial Classification.

Users' Guide for Locating Statistics in This Report by Table Number

Information shown in tables	Table																
	1a	1b	2a	2b	3a	3b	4a	4b	5	6	7	8a	8b	9a	9b	10	11
GEOGRAPHIC AREAS																	
The State	X	X	X	X	X	X	X	X	X							X	X
CMSA's and MSA's in the State ...												X	X				
PMSA's in the State												X	X				
Area of the State not in any CMSA, PMSA, or MSA.....														X	X		
Counties in the State									X		X						X
Places in the State									X	X						X	
DATA ITEMS																	
Establishments.....	X	X			X	X	X	X	X	X	X	X	X	X	X		
Receipts	X				X		X		X	X	X	X		X		X	X
Revenue		X						X					X		X		
Expenses						X									X		
Annual payroll	X	X			X	X	X	X	X	X	X	X	X	X	X	X	
First quarter payroll.....	X	X					X	X	X	X	X	X	X	X	X		
Paid employees for pay period including March 12, 1987.....	X	X			X	X	X	X	X	X	X	X	X	X	X		
1982 to 1987 comparative statistics					X	X											
Receipts per establishment.....			X														
Revenue per establishment.....				X													
Expenses per establishment.....				X													
Receipts per employee			X														
Revenue per employee				X													
Expenses per employee.....				X													
Annual payroll per employee.....			X	X													
Employees per establishment.....			X	X													
Number of individual proprietorships.....	X								X	X	X	X		X			
Number of partnerships	X								X	X	X	X		X			
Counties ranked by volume of receipts.....																	X
Places ranked by volume of receipts.....																X	

Users' Guide for Locating Statistics in the 1987 Census of Service Industries Reports

Report and geographic area	Information shown in reports by kind of business or industry category									
	Number of establishments	Receipts/Revenue (\$1,000)	Payroll (\$1,000)	Number of employees	Selected ratios	Receipts size and employment size of establishments and firms	Concentration ratios of largest firms	Single units and multiunits	Legal form of organization	Selected topics
GEOGRAPHIC AREA SERIES										
United States	X	X	X	X	X					
State	X	X	X	X	X					
CMSA, PMSA, MSA	X	X	X	X						
County	X	X	X	X						
Place	X	X	X	X						
NONEMPLOYER STATISTICS SERIES										
United States	X	X								
State	X	X								
CMSA, PMSA, MSA	X	X								
County	X	X								
Place	X	X								
ZIP CODES										
United States	X	X	X	X						
State	X	X	X	X						
ESTABLISHMENT AND FIRM SIZE (INCLUDING LEGAL FORM OF ORGANIZATION)										
United States	X	X	X	X		X	X	X	X	
CAPITAL EXPENDITURES, DEPRECIABLE ASSETS, AND OPERATING EXPENSES										
United States		X	X							X
HOTELS, MOTELS, AND OTHER LODGING PLACES										
United States	X	X	X	X						X
State	X	X	X	X						X
CMSA, PMSA, MSA	X	X								X
MISCELLANEOUS SUBJECTS										
United States	X	X	X	X						X
State	X	X	X	X						X
CMSA, PMSA, MSA	X	X	X	X						X

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Iowa

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Publication Program Inside back cover

SUMMARY OF FINDINGS

FIRMS SUBJECT TO FEDERAL INCOME TAX

Data from the 1987 Census of Service Industries show that Iowa's 16,387 service industries establishments of firms with payroll that were subject to Federal income tax had receipts totaling \$5.1 billion and payroll of \$1.8 billion.

For establishments with payroll, receipts of offices and clinics of medical doctors totaled \$778 million. Other leading service kinds of business in 1987 were legal services with receipts of \$382 million; nursing and personal care facilities with \$296 million; and hotels and motels with \$254 million.

Receipts per establishment averaged \$313 thousand in 1987. Commercial economic, sociological, and educational research services averaged \$3.1 million per establishment; direct mail advertising services, \$2.7 million; computer facilities management services, \$1.9 million; and industrial launderers, \$1.6 million.

Receipts per employee averaged \$39 thousand in 1987. Computer rental and leasing services had receipts per employee of \$133 thousand, which contrasts sharply with the \$10 thousand per employee average for help supply services.

There were 131,041 paid employees (full- and part-time) working in service industries in the State as of mid-March

1987. Nursing and personal care facilities had 18,111 employees; offices and clinics of medical doctors, 11,006 employees; and hotels and motels, 10,360 employees.

Polk County accounted for the largest percent of the total service industries receipts among all counties in the State, with 24.6 percent. Des Moines had the largest receipts among all places in the State, with 18.9 percent of the State total.

ORGANIZATIONS EXEMPT FROM FEDERAL INCOME TAX

Data from the census show that Iowa's 3,122 service industries establishments of firms and other organizations with payroll that were exempt from Federal income tax had revenue totaling \$2.9 billion and payroll of \$1.3 billion in 1987. After adjusting for differences in the scopes of the 1982 and 1987 censuses, the percent increase in expenses was 33.2, and the percent increase in payroll was 30.6.

Revenue of hospitals totaled \$2.0 billion. Other leading classifications were nursing and personal care facilities with revenue of \$193 million, and residential care facilities with \$89 million.



There were 95,119 paid employees (full- and part-time) as of mid-March 1987. Hospitals had 53,362 employees; nursing and personal care facilities, 11,427 employees; and job training and vocational rehabilitation services, 4,813 employees.

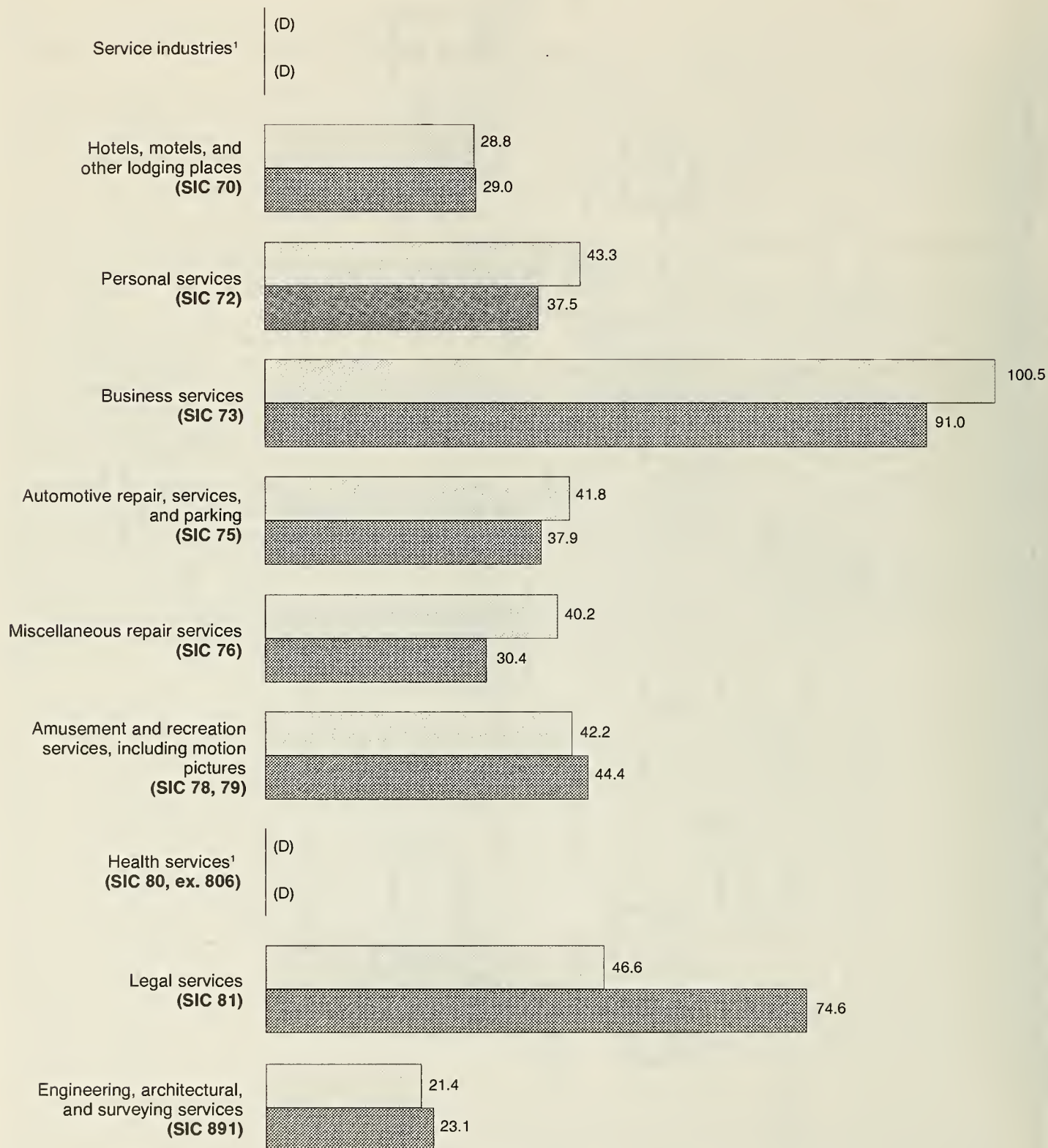
IOWA - Metropolitan Statistical Areas, Counties, and Selected Places



Figure 2. **Percent Change in Receipts and Annual Payroll for Establishments of Firms Subject to Federal Income Tax: 1982 to 1987**
(Includes only establishments with payroll)

Iowa

Receipts 
Payroll 



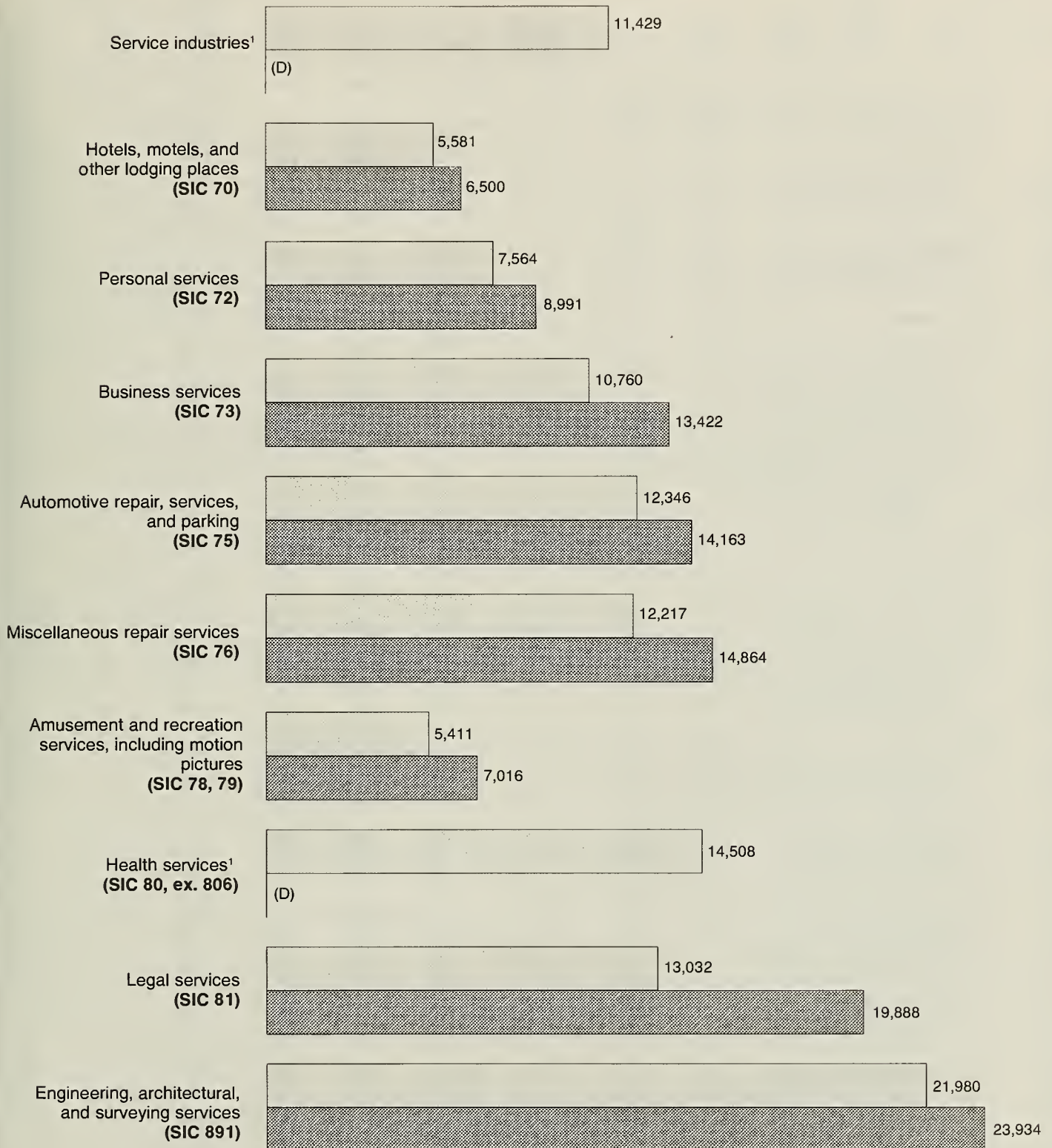
Note: Data are based on 1972 Standard Industrial Classification. For meaning of abbreviations and symbols, see introductory text.

¹Data exclude hospitals, which were not included in the 1982 Census.

Figure 3. **Annual Payroll Per Employee for Establishments of Firms Subject to Federal Income Tax: 1987 and 1982**
(In dollars)

Iowa

1982 
1987 



Note: Data are based on 1972 Standard Industrial Classification. For meaning of abbreviations and symbols, see introductory text.

¹Data exclude hospitals, which were not included in the 1982 Census.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- torships (number)	Partnerships (number)
	Total	16 387	5 120 964	1 828 700	442 204	131 041	7 172	1 516
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	518	262 002	68 330	15 361	10 513	208	80
7011	Hotels and motels.....	479	253 951	66 969	15 137	10 360	189	77
7011 pt.	Hotels.....	158	145 323	40 054	9 286	6 297	55	28
7011 pt.	Hotels, 25 guestrooms or more.....	107	141 506	39 345	9 115	6 127	26	18
7011 pt.	Hotels, less than 25 guestrooms.....	51	3 817	709	171	170	29	10
7011 pt.	Motels, motor hotels, and tourist courts.....	321	108 628	26 915	5 851	4 063	134	49
7011 pt.	Motels, tourist courts.....	278	77 214	18 496	3 841	2 766	128	36
7011 pt.	Motor hotels.....	43	31 414	8 419	2 010	1 297	6	13
702, 3	Other lodging places.....	39	8 051	1 361	224	153	19	3
702	Rooming and boarding houses.....	16	1 739	457	104	78	7	1
703	Camps and recreational vehicle parks.....	23	6 312	904	120	75	12	2
7032	Sporting and recreational camps.....	6	1 130	121	17	15	2	1
7033	Recreational vehicle parks and campsites.....	17	5 182	783	103	60	10	1
72	Personal services	2 644	333 558	109 185	25 579	12 147	1 462	165
721	Laundry, cleaning, and garment services.....	444	99 763	33 249	7 600	3 431	226	38
7211	Power laundries, family and commercial*.....	18	(D)	(D)	(D)	(D)	7	-
7213	Linen supply*.....	3	(D)	(D)	(D)	(D)	1	1
7215	Coin-operated laundries and drycleaning.....	108	9 713	2 030	480	372	56	12
7215 pt.	Coin-operated laundries and drycleaning stores.....	103	8 440	1 786	425	352	55	12
7215 pt.	Coin-operated laundry machine routes.....	5	1 273	244	55	20	1	-
7216	Drycleaning plants, except rug cleaning*.....	194	33 706	11 402	2 570	1 344	96	17
7217	Carpet and upholstery cleaning.....	62	5 708	2 191	429	260	44	2
7218	Industrial launderers*.....	26	42 057	14 577	3 425	1 119	2	1
7212, 9	Other laundry, cleaning, and garment services*.....	33	(D)	(D)	(D)	(D)	20	5
7212	Garment pressing, and agents for laundries and drycleaners.....	17	(D)	(D)	(D)	(D)	8	2
7219	Laundry and garment services, n.e.c.*.....	16	828	217	49	37	12	3
7219 pt.	Diaper and other laundry services, n.e.c.*.....	15	(D)	(D)	(D)	(D)	11	3
7219 pt.	Diaper service*.....	-	-	-	-	-	-	-
7219 pt.	Other laundry services, n.e.c.*.....	15	(D)	(D)	(D)	(D)	11	3
7219 pt.	Seamstresses and dressmaking services.....	1	(D)	(D)	(D)	(D)	1	-
722	Photographic studios, portrait.....	156	24 506	5 612	1 210	864	84	5
723, 4	Beauty and barber shops.....	1 368	93 914	40 217	9 296	5 015	945	94
723	Beauty shops.....	1 298	89 937	38 741	8 948	4 859	896	90
724	Barber shops.....	70	3 977	1 476	348	156	49	4
725	Shoe repair shops and shoeshine parlors.....	29	1 449	428	83	45	21	1
726	Funeral service and crematories.....	388	90 837	22 577	5 327	1 474	60	8
729	Miscellaneous personal services.....	259	23 089	7 102	2 063	1 318	126	19
7291	Tax return preparation services.....	122	10 332	3 636	1 333	887	78	12
7299	Miscellaneous personal services, n.e.c.....	137	12 757	3 466	730	431	48	7
7299 pt.	Health-related personal services.....	37	2 407	631	131	135	12	3
7299 pt.	Other personal services, n.e.c.....	100	10 350	2 835	599	296	36	4
73	Business services	1 834	1 084 134	366 973	85 517	28 427	539	80
731	Advertising.....	128	56 810	25 569	6 428	1 448	15	5
7311	Advertising agencies.....	96	39 445	17 956	4 639	726	12	3
7312	Outdoor advertising services.....	11	7 564	2 451	520	121	1	-
7313	Radio, television, publishers' advertising representatives.....	9	1 775	648	151	54	-	1
7319	Advertising, n.e.c.....	12	8 026	4 514	1 118	547	2	1
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies.....	80	27 551	9 783	2 350	705	15	1
7322	Adjustment and collection services.....	57	13 429	6 199	1 498	442	10	1
7323	Credit reporting services.....	23	14 122	3 584	852	263	5	-
7323 pt.	Mercantile reporting services.....	4	(D)	(D)	(D)	(D)	-	-
7323 pt.	Consumer credit reporting services.....	19	(D)	(D)	(D)	(D)	5	-
733	Mailing, reproduction, commercial art and photography, and stenographic services.....	164	95 871	34 480	8 020	2 367	62	9
7331	Direct mail advertising services.....	24	64 382	24 291	5 569	1 699	6	2
7334	Photocopying and duplicating services.....	31	7 272	2 203	496	196	10	2
7334 pt.	Blueprinting and photocopying services.....	28	(D)	(D)	(D)	(D)	9	2
7334 pt.	Duplicating services, except printing.....	3	(D)	(D)	(D)	(D)	1	-
7338	Secretarial and court reporting services.....	39	6 866	2 871	813	186	18	5
7335, 6	Commercial photography, art, and graphics.....	70	17 351	5 115	1 142	286	28	-
7335	Commercial photography.....	23	5 897	1 899	435	94	10	-
7336	Commercial art and graphic design.....	47	11 454	3 216	707	192	18	-
7336 pt.	Commercial art.....	11	3 561	1 245	259	61	4	-
7336 pt.	Graphic arts and related design.....	36	7 893	1 971	448	131	14	-
734	Services to dwellings and other buildings.....	456	81 091	43 925	9 793	4 935	241	20
7342	Disinfecting and pest control services.....	83	15 078	5 954	1 235	369	21	1
7349	Building cleaning and maintenance services, n.e.c.....	373	66 013	37 971	8 558	4 566	220	19
7349 pt.	Window cleaning.....	12	1 246	423	87	44	7	2
7349 pt.	Other building cleaning and maintenance services, n.e.c.....	361	64 767	37 548	8 471	4 522	213	17
735	Miscellaneous equipment rental and leasing.....	182	199 192	22 784	5 103	1 261	16	13
7352	Medical equipment rental and leasing.....	37	14 619	3 514	842	224	5	3
7353	Heavy construction equipment rental and leasing.....	30	7 375	2 039	423	103	2	4
7353 pt.	Leasing and rental of heavy construction equipment without operators.....	12	2 574	464	120	35	1	1
7353 pt.	Rental of heavy construction equipment with operators.....	18	4 801	1 575	303	68	1	3
7359	Equipment rental and leasing, n.e.c.....	115	177 198	17 231	3 838	934	9	6
7359 pt.	Equipment rental.....	95	(D)	(D)	(D)	(D)	6	5
7359 pt.	Equipment leasing, except finance leasing.....	20	(D)	(D)	(D)	(D)	3	1

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1987 SIC code	Kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietor- ships (number)	Partner- ships (number)
73	Business services—Con.							
736	Personnel supply services	140	68 459	46 614	10 443	6 209	26	2
7361	Employment agencies	59	12 593	6 468	1 527	509	14	—
7363	Help supply services	81	55 866	40 146	8 916	5 700	12	2
7363 pt.	Temporary help supply	77	(D)	(D)	(D)	(D)	12	1
7363 pt.	Help supply, except temporary	4	(D)	(D)	(D)	(D)	—	1
737	Computer programming, data processing, and other computer related services	212	344 617	115 624	27 301	5 339	27	5
7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	109	59 789	24 316	5 393	1 260	16	1
7371	Computer programming services	66	29 156	12 136	2 747	757	11	—
7372	Prepackaged software	19	17 534	7 269	1 524	288	3	—
7373	Computer integrated systems design	24	13 099	4 911	1 122	215	2	1
7374, 5, 6	Data processing services	55	259 253	84 345	20 370	3 826	3	4
7374, 5	Computer processing, information retrieval	50	249 762	81 032	19 749	3 690	3	4
7374	Computer processing and data preparation and processing services	48	(D)	(D)	(D)	(D)	3	4
7375	Information retrieval services	2	(D)	(D)	(D)	(D)	—	—
7376	Computer facilities management services	5	9 491	3 313	621	136	—	—
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	48	25 575	6 963	1 538	253	8	—
7377	Computer rental and leasing	6	2 128	431	96	16	1	—
7378	Computer maintenance and repair	32	(D)	(D)	(D)	(D)	4	—
7379	Computer related services, n.e.c.	10	(D)	(D)	(D)	(D)	3	—
738	Miscellaneous business services	472	210 543	68 194	16 079	6 163	137	25
7381, 2	Detective agencies and protective services	76	36 452	16 898	4 496	1 789	14	1
7381	Detective, guard, and armored car services	64	29 564	14 878	4 019	1 672	13	1
7381 pt.	Detective agencies and guard services	57	(D)	(D)	(D)	(D)	11	1
7381 pt.	Armored car services	7	(D)	(D)	(D)	(D)	2	—
7382	Security systems services	12	6 888	2 020	477	117	1	—
7383	News syndicates	2	(D)	(D)	(D)	(D)	—	—
7384	Photofinishing laboratories*	52	(D)	(D)	(D)	(D)	12	2
7384 pt.	Photofinishing laboratories, except "one-hour" (mini) labs*	33	19 820	5 918	1 399	456	8	2
7384 pt.	One-hour (mini) photofinishing labs*	19	(D)	(D)	(D)	(D)	4	—
7389	Business services, n.e.c.	342	147 700	43 778	9 798	3 822	111	22
7389 pt.	Sign painting shops	17	(D)	(D)	(D)	(D)	11	1
7389 pt.	Interior designing	26	4 122	605	117	68	14	1
7389 pt.	Telephone answering services	19	1 607	633	150	84	7	1
7389 pt.	Other business services	280	(D)	(D)	(D)	(D)	79	19
7389 pt.	Water softening services	53	16 569	4 316	1 006	306	16	2
7389 pt.	Packaging and labeling services	13	(D)	(D)	(D)	(D)	3	—
7389 pt.	Trading stamp services	1	(D)	(D)	(D)	(D)	—	—
7389 pt.	Miscellaneous business services, n.e.c.	213	114 862	35 694	7 924	3 069	60	17
75	Automotive repair, services, and parking	1 751	423 623	97 727	22 928	6 900	901	120
751	Automotive rental and leasing, without drivers	124	125 459	23 008	5 624	1 155	8	1
7513	Truck rental and leasing, without drivers	81	103 913	19 483	4 858	918	7	1
7513 pt.	Truck rental, without drivers	13	6 896	1 570	422	80	2	—
7513 pt.	Truck leasing, except finance leasing	68	97 017	17 913	4 436	838	5	1
7514, 5	Passenger car rental and leasing, without drivers	40	21 065	3 411	743	231	1	—
7514	Passenger car rental, without drivers	32	16 727	3 099	675	209	1	—
7515	Passenger car leasing, except finance leasing	8	4 338	312	68	22	—	—
7519	Utility trailer and recreational vehicle rental	3	481	114	23	6	—	—
752	Automobile parking	48	10 622	1 788	401	215	6	1
752 pt.	Parking lots	36	5 552	723	173	114	5	1
752 pt.	Parking structures	12	5 070	1 065	228	101	1	—
753	Automotive repair shops	1 392	254 975	63 837	14 652	4 591	830	97
7532	Top, body, and upholstery repair shops and paint shops	460	79 915	22 510	5 365	1 596	316	33
7532 pt.	Top and body repair shops	446	77 904	21 845	5 205	1 535	310	32
7532 pt.	Paint shops	14	2 011	665	160	61	6	1
7538	General automotive repair shops	654	105 199	23 773	5 386	1 815	416	41
7538 pt.	General automotive repair shops, except diesel	583	82 470	18 379	4 164	1 480	390	33
7538 pt.	Diesel repair shops	71	22 729	5 394	1 222	335	26	8
7533, 4, 6, 7, 9	Other automotive repair shops	278	69 861	17 554	3 901	1 180	98	23
7533	Automotive exhaust system repair shops	77	19 497	4 969	1 066	301	14	5
7534	Tire retreading and repair shops	20	12 912	2 137	436	137	5	3
7536	Automotive glass replacement shops	39	10 647	2 468	571	176	9	1
7537	Automotive transmission repair shops	42	9 500	3 141	788	216	19	—
7539	Automotive repair shops, n.e.c.	100	17 305	4 839	1 040	350	51	14
7539 pt.	Radiator repair	43	6 460	1 680	359	134	23	6
7539 pt.	Brake, front end, and wheel alignment	23	4 804	1 550	321	87	11	3
7539 pt.	Automotive electrical and fuel system services	25	3 623	929	222	79	13	3
7539 pt.	Carburetor repair shops	8	1 084	190	42	21	5	1
7539 pt.	Automotive electrical repair shops	17	2 539	739	180	58	8	2
7539 pt.	Other automotive repair shops, n.e.c.	9	2 418	680	138	50	4	2
754	Automotive services, except repair	187	32 567	9 094	2 251	939	57	21
7542	Carwashes	122	17 658	4 716	1 230	615	46	14
7549	Automotive services, except repair and carwashes	65	14 909	4 378	1 021	324	11	7
7549 pt.	Lube shops	19	4 604	1 276	298	115	3	3
7549 pt.	Other automotive services, n.e.c.	46	10 305	3 102	723	209	8	4

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							Individual proprie- torships (number)	Partners- hips (number)
76	Miscellaneous repair services	774	158 256	42 288	9 664	2 845	450	42
762	Electrical repair shops	183	47 296	12 075	2 894	793	100	8
7622	Radio and television repair shops	66	10 190	2 364	615	194	45	2
7623, 9	Other electrical and electronic repair shops	117	37 106	9 711	2 279	599	55	6
7623	Refrigeration and air-conditioning service and repair shops	26	10 040	1 803	432	129	13	1
7629	Electrical and electronic repair shops, n.e.c.	91	27 066	7 908	1 847	470	42	5
763	Watch, clock, and jewelry repair	13	1 421	313	77	29	6	2
764	Reupholstery and furniture repair	67	5 416	1 703	383	179	41	9
769	Miscellaneous repair shops and related services	511	104 123	28 197	6 310	1 844	303	23
7692	Welding repair	124	14 700	3 814	834	325	89	5
7694	Armature rewinding shops	50	13 530	4 355	1 020	256	25	2
7699	Repair shops and related services, n.e.c.	337	75 893	20 028	4 456	1 263	189	16
7699 pt.	Farm machinery and equipment repair shops	102	16 840	3 379	768	261	66	8
7699 pt.	Lawnmower and other small engine repair	28	3 957	871	218	65	19	2
7699 pt.	Sewer and septic tank cleaning services	26	7 772	2 606	561	135	13	1
7699 pt.	Other repair and related services, n.e.c.	181	47 324	13 172	2 909	802	91	5
78, 79, 84	Amusement and recreation services, including motion pictures and museums	1 224	296 699	63 561	14 436	9 237	364	91
781, 2	Motion picture production, distribution, and services	32	52 551	7 255	1 683	462	4	2
7812 pt.	Motion picture production, except for television	6	4 764	1 898	413	79	-	-
7812 pt.	Motion picture and tape production for television	8	(D)	(D)	(D)	(D)	1	1
7819	Services allied to motion picture production	10	(D)	(D)	(D)	(D)	2	-
7822 pt.	Motion picture film exchanges	7	(D)	(D)	(D)	(D)	1	1
7822 pt.	Film and tape distribution for television	-	-	-	-	-	-	-
7829	Services allied to motion picture distribution	1	(D)	(D)	(D)	(D)	-	-
783	Motion picture theaters	150	35 657	6 157	1 460	1 314	23	10
7832	Motion picture theaters, except drive-in	128	33 977	5 694	1 406	1 291	22	9
7833	Drive-in motion picture theaters	22	1 680	463	54	23	1	1
784	Video tape rental	185	23 032	5 456	1 408	877	65	23
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	33	1 982	900	355	145	16	4
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	6	1 138	629	291	50	1	1
7922 pt.	Producers of live theatrical productions	1	(D)	(D)	(D)	(D)	-	-
7922 pt.	Producers of radio and television shows, except tape	1	(D)	(D)	(D)	(D)	-	-
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, booking agents	1	(D)	(D)	(D)	(D)	-	-
7922 pt.	Other theatrical services	3	(D)	(D)	(D)	(D)	1	1
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	27	844	271	64	95	15	3
7929 pt.	Dance groups and artists	1	(D)	(D)	(D)	(D)	1	-
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations	1	(D)	(D)	(D)	(D)	1	-
7929 pt.	Other music and entertainment presentations	25	(D)	(D)	(D)	(D)	13	3
7929 pt.	Other music groups and artists	21	433	142	41	79	12	3
7929 pt.	Other entertainers and entertainment groups	4	(D)	(D)	(D)	(D)	1	-
793	Bowling centers	202	41 476	10 667	2 962	1 973	82	14
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	622	142 001	33 126	6 568	4 466	174	38
794	Commercial sports	28	37 694	7 590	1 359	903	6	-
7941	Professional sports clubs and promoters	7	(D)	(D)	(D)	(D)	1	-
7941 pt.	Baseball clubs	5	(D)	(D)	(D)	(D)	-	-
7941 pt.	Football clubs	-	-	-	-	-	-	-
7941 pt.	Other professional sports clubs	1	(D)	(D)	(D)	(D)	-	-
7941 pt.	Managers and promoters	1	(D)	(D)	(D)	(D)	1	-
7948	Racing, including track operation	21	(D)	(D)	(D)	(D)	5	-
7948 pt.	Auto racetrack operation	8	1 641	361	63	31	-	-
7948 pt.	Horse racetrack operation	-	-	-	-	-	-	-
7948 pt.	Dog racetrack operation	3	32 750	6 594	1 181	829	-	-
7948 pt.	Racing stables and racing, n.e.c.	10	(D)	(D)	(D)	(D)	5	-
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums	594	104 307	25 536	5 209	3 563	168	38
791	Dance studios, schools, and halls	59	5 112	1 019	302	350	28	4
7991	Physical fitness facilities	110	12 376	3 501	747	653	36	12
7991 pt.	Physical fitness centers, except gymnasiums and athletic clubs	96	9 624	2 728	579	467	35	12
7991 pt.	Membership gymnasiums and athletic clubs	11	2 621	737	159	169	1	-
7991 pt.	Nonmembership gymnasiums and athletic clubs	3	131	36	9	17	-	-
7992	Public golf courses	42	7 803	1 844	322	187	15	-
7993	Coin-operated amusement devices	48	14 833	2 909	687	231	7	3
7996	Amusement parks	11	10 790	2 626	264	115	4	1
7997	Membership sports and recreation clubs	142	25 779	7 641	1 400	1 012	17	8
7999, 84	Amusement and recreation services, including museums, n.e.c. ..	182	27 614	5 996	1 487	1 015	61	10
7999 pt.	Concession operators of amusement devices and rides	8	833	100	11	9	4	-
7999 pt.	Carnivals, circuses, and fairs	13	1 566	259	37	50	3	3
7999 pt.	Carnivals and circuses	10	1 423	212	26	27	3	3
7999 pt.	Fairs	3	143	47	11	23	-	-
7999 pt.	Billiard and pool establishments	13	2 123	482	134	89	6	1

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							Individual proprie- torships (number)	Partne- rships (number)
78, 79, 84	Amusement and recreation services, including motion pictures and museums—Con.							
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums—Con.							
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums— Con.							
7999 pt. 84	Amusement and recreation services, including museums, n.e.c.— Con.							
7999 pt. 84	Other recreation and amusements, including museums	148	23 092	5 155	1 305	867	48	6
8412	Museums, art galleries, and botanical and zoological gardens	1	(D)	(D)	(D)	(D)	—	—
8422	Museums and art galleries	1	(D)	(D)	(D)	(D)	—	—
7999 pt. 7999 pt.	Arboreta and botanical or zoological gardens	—	—	—	—	—	—	—
7999 pt.	Roller skating rinks	42	(D)	(D)	(D)	(D)	14	3
7999 pt.	Ice skating rinks	—	—	—	—	—	—	—
7999 pt.	Other amusement and recreation services, n.e.c.	105	20 082	4 421	1 114	632	34	3
80	Health services	4 130	1 567 972	714 052	176 923	40 381	1 808	264
801	Offices and clinics of doctors of medicine	1 459	778 223	399 113	103 015	11 006	404	134
801 pt.	Offices of doctors of medicine	1 425	764 071	392 777	101 353	10 635	402	132
801 pt.	Clinics of doctors of medicine	34	14 152	6 336	1 662	371	2	2
802	Offices and clinics of dentists	1 171	217 676	79 277	19 128	5 063	788	37
802 pt.	Offices of dentists	1 167	216 218	78 550	18 966	5 031	788	37
802 pt.	Clinics of dentists	4	1 458	727	162	32	—	—
803	Offices and clinics of doctors of osteopathy	186	(D)	(D)	(D)	(D)	89	8
804	Offices and clinics of other health practitioners	781	125 773	34 186	7 970	2 516	466	53
8041	Offices and clinics of chiropractors	350	41 572	9 867	2 204	879	264	11
8042	Offices and clinics of optometrists	273	57 839	14 077	3 381	995	125	32
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	158	26 362	10 242	2 385	642	77	10
8043	Offices and clinics of podiatrists	66	9 576	3 075	710	199	45	3
8049	Offices and clinics of health practitioners, n.e.c.	92	16 786	7 167	1 675	443	32	7
805	Nursing and personal care facilities	306	295 688	137 917	32 104	18 111	19	12
8051	Skilled nursing care facilities	188	193 771	88 674	20 656	11 827	6	8
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	118	101 917	49 243	11 448	6 284	13	4
8052	Intermediate care facilities	91	86 524	41 964	9 763	5 399	9	2
8059	Nursing and personal care facilities, n.e.c.	27	15 393	7 279	1 685	885	4	2
806	Hospitals	3	(D)	(D)	(D)	(D)	—	—
8062	General medical and surgical hospitals	3	(D)	(D)	(D)	(D)	—	—
8063	Psychiatric hospitals	—	—	—	—	—	—	—
8069	Specialty hospitals, except psychiatric	—	—	—	—	—	—	—
807, 8, 9	Other health services	224	83 969	35 155	8 098	2 400	42	20
807	Medical and dental laboratories	116	54 053	23 083	5 309	1 150	21	13
8071	Medical laboratories	48	38 145	15 510	3 535	726	5	10
8072	Dental laboratories	68	15 908	7 573	1 774	424	16	3
808	Home health care services	37	8 318	4 792	1 012	789	8	4
809	Miscellaneous health and allied services, n.e.c.	71	21 598	7 280	1 777	461	13	3
8092	Kidney dialysis centers	1	(D)	(D)	(D)	(D)	—	—
8093	Specialty outpatient facilities, n.e.c.	39	12 632	4 357	1 118	254	10	2
8099	Health and allied services, n.e.c.	31	(D)	(D)	(D)	(D)	3	1
81	Legal services	1 436	382 055	121 277	29 974	6 098	677	485
823, 4, 9	Selected educational services	72	17 945	5 944	1 671	421	19	1
823	Libraries	5	56	16	5	6	5	—
824	Vocational schools	15	7 899	3 217	785	210	2	1
8243	Data processing schools	3	(D)	(D)	(D)	(D)	—	—
8244	Business and secretarial schools	6	6 615	2 873	699	181	—	—
8249	Vocational schools, n.e.c.	6	(D)	(D)	(D)	(D)	2	1
8249 pt.	Correspondence schools	—	—	—	—	—	—	—
8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.	6	(D)	(D)	(D)	(D)	2	1
829	Schools and educational services, n.e.c.	52	9 990	2 711	881	205	12	—
83	Social services	490	46 518	20 012	4 581	3 189	294	23
835	Child day care services	344	19 523	9 029	2 111	1 819	234	14
832, 3, 6, 9	Other social services	146	26 995	10 983	2 470	1 370	60	9
832	Individual and family social services	58	3 235	1 226	260	155	27	2
833	Job training and vocational rehabilitation services	4	(D)	(D)	(D)	(D)	—	—
836	Residential care	64	17 876	7 304	1 666	1 053	26	7
839	Social services, n.e.c.	20	(D)	(D)	(D)	(D)	7	—
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	1 410	538 008	215 932	54 954	10 662	435	156
871	Engineering, architectural, and surveying services	329	170 845	81 374	21 013	3 400	71	14
8711	Engineering services	196	119 764	59 558	16 200	2 557	25	4
8712	Architectural services	92	45 421	19 336	4 336	695	23	10
8713	Surveying services	41	5 660	2 480	477	148	23	—
872	Accounting, auditing, and bookkeeping services	684	176 393	67 932	17 393	3 892	294	128
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	58	101 599	29 165	7 968	1 694	11	2
8731	Commercial physical and biological research	10	4 319	1 796	410	60	—	2
8731 pt.	Commercial physical research	8	(D)	(D)	(D)	(D)	—	1
8731 pt.	Commercial medical and biological research	2	(D)	(D)	(D)	(D)	—	1
8732	Commercial economic, sociological, and educational research	29	90 936	24 944	7 004	1 421	6	—
8734	Testing laboratories	19	6 344	2 425	554	213	5	—

**Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State:
1987—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- torships (number)	Partnerships (number)
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)—Con.							
874	Management and public relations services	339	89 171	37 461	8 580	1 676	59	12
8741	Management services	121	49 467	22 229	5 128	813	17	2
8742	Management consulting services	152	26 234	9 773	2 385	578	24	8
8743	Public relations services	19	(D)	(D)	(D)	(D)	4	—
8744	Facilities support management services	2	(D)	(D)	(D)	(D)	—	—
8748	Business consulting services, n.e.c.	45	10 137	3 865	879	217	14	2
89	Services, n.e.c.	104	10 194	3 419	616	221	15	9
8999 pt.	Scientific and related consulting services	16	3 878	1 220	250	62	2	4
8999 pt.	Other services, n.e.c.	88	6 316	2 199	366	159	13	5

**Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State:
1987**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	Total	3 122	2 928 468	1 300 619	311 249	95 119
7032, 704	Camps and membership lodging	106	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	16	3 349	935	169	122
704	Organization hotels and lodging houses, on membership basis	90	(D)	(D)	(D)	(D)
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	257	66 959	22 484	4 376	2 845
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	22	8 577	2 638	649	609
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	9	4 462	1 071	247	160
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	13	4 115	1 567	402	449
7991 pt., 7997	Membership gymnasiums, sports and recreation clubs	155	42 290	15 947	2 904	1 652
7991 pt. 7997	Membership gymnasiums and athletic clubs	—	—	—	—	—
7997	Membership sports and recreation clubs	155	42 290	15 947	2 904	1 652
7999 pt.	Fairs	39	7 273	1 153	205	262
84	Museums, art galleries, and botanical and zoological gardens	41	8 819	2 746	618	322
8412	Museums and art galleries	38	(D)	(D)	(D)	(D)
8412 pt.	Commercial museums and art galleries	10	(D)	(D)	(D)	(D)
8412 pt.	Noncommercial museums and art galleries	28	7 307	2 152	499	213
8422	Arboreta and botanical or zoological gardens	3	(D)	(D)	(D)	(D)
8422 pt.	Commercial arboreta and botanical or zoological gardens	—	—	—	—	—
8422 pt.	Noncommercial arboreta and botanical or zoological gardens	3	(D)	(D)	(D)	(D)
8011 pt., 8021 pt., 805, 6, 8, 9	Selected health services	399	2 206 703	1 049 112	252 222	66 894
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	11	5 820	2 972	665	179
8011 pt.	Clinics of doctors of medicine	10	(D)	(D)	(D)	(D)
8021 pt.	Clinics of dentists	1	(D)	(D)	(D)	(D)
805	Nursing and personal care facilities	133	193 366	101 418	24 210	11 427
8051	Skilled nursing care facilities	78	122 812	65 022	15 610	7 498
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	55	70 554	36 396	8 600	3 929
8052	Intermediate care facilities	48	54 409	29 686	6 947	3 417
8059	Nursing and personal care facilities, n.e.c.	7	16 145	6 710	1 653	512
806	Hospitals	134	1 959 480	918 833	221 383	53 362
8062	General medical and surgical hospitals	126	1 806 746	810 344	196 165	48 888
8063	Psychiatric hospitals	6	(D)	(D)	(D)	(D)
8069	Specialty hospitals, except psychiatric	2	(D)	(D)	(D)	(D)
808, 9	Other health services	121	48 037	25 889	5 964	1 926
808	Home health care services	22	9 448	6 287	1 382	657
809	Miscellaneous health and allied services, n.e.c.	99	38 589	19 602	4 582	1 269
8092	Kidney dialysis centers	—	—	—	—	—
8093	Specialty outpatient facilities, n.e.c.	81	25 920	14 307	3 359	847
8099	Health and allied services, n.e.c.	18	12 669	5 295	1 223	422
81	Legal aid societies and similar legal services	16	3 696	2 170	567	115

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
823, 4, 9	Selected educational services	21	(D)	(D)	(D)	(D)
823	Libraries	9	(D)	(D)	(D)	(D)
824	Vocational schools	3	(D)	(D)	(D)	(D)
8243	Data processing schools	-	-	-	-	-
8244	Business and secretarial schools	-	-	-	-	-
8249	Vocational schools, n.e.c.	3	(D)	(D)	(D)	(D)
8249 pt.	Correspondence schools	-	-	-	-	-
8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.	3	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	9	(D)	(D)	(D)	(D)
83	Social services	1 179	323 115	133 854	31 638	18 702
835	Child day care services	265	18 343	10 558	2 699	1 911
832, 3, 6, 9	Other social services	914	304 772	123 296	28 939	14 791
832	Individual and family social services	434	74 582	33 116	7 866	3 352
833	Job training and vocational rehabilitation services	85	53 303	26 424	5 879	4 813
836	Residential care	219	89 153	44 033	10 357	4 671
839	Social services, n.e.c.	176	87 734	19 723	4 837	1 955
861, 2, 4, 9	Selected membership organizations	1 122	260 448	69 929	17 059	7 217
861	Business associations	220	85 775	23 953	5 977	1 336
864	Civic, social, and fraternal associations	599	76 675	26 215	6 366	4 229
862, 9	Other membership organizations	303	97 998	19 761	4 716	1 652
862	Professional membership organizations	74	14 592	4 281	1 038	261
869	Membership organizations, n.e.c.	229	83 406	15 480	3 678	1 391
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	22	(D)	(D)	(D)	(D)
873	Research, development, and testing services	13	2 413	863	212	55
8731	Commercial physical and biological research	1	(D)	(D)	(D)	(D)
8732	Commercial economic, sociological, and educational research	2	(D)	(D)	(D)	(D)
8733	Noncommercial research organizations	9	(D)	(D)	(D)	(D)
8734	Testing laboratories	1	(D)	(D)	(D)	(D)
874 ex. 8744	Management and public relations services, except facilities support management services	9	(D)	(D)	(D)	(D)
8741	Management services	5	(D)	(D)	(D)	(D)
8742	Management consulting services	2	(D)	(D)	(D)	(D)
8743	Public relations services	1	(D)	(D)	(D)	(D)
8748	Business consulting services, n.e.c.	1	(D)	(D)	(D)	(D)

Table 2a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Receipts		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)
		Per establishment (dollars)	Per employee ¹ (dollars)		
	Total	312 502	39 079	13 955	8
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	505 795	24 922	6 500	20
7011	Hotels and motels	530 169	24 513	6 464	22
7011 pt.	Hotels	919 766	23 078	6 361	40
7011 pt.	Hotels, 25 guestrooms or more	1 322 486	23 095	6 422	57
7011 pt.	Hotels, less than 25 guestrooms	74 843	22 453	4 171	3
7011 pt.	Motels, motor hotels, and tourist courts	338 405	26 736	6 624	13
7011 pt.	Motels, tourist courts	277 748	27 915	6 687	10
7011 pt.	Motor hotels	730 558	24 221	6 491	30
702, 3	Other lodging places	206 436	52 621	8 895	4
702	Rooming and boarding houses	108 688	22 295	5 859	5
703	Camps and recreational vehicle parks	274 435	84 160	12 053	3
72	Personal services	126 157	27 460	8 989	5
721	Laundry, cleaning, and garment services	224 691	29 077	9 691	8
7211	Power laundries, family and commercial	(D)	(D)	(D)	(D)
7213	Linen supply	(D)	(D)	(D)	(D)
7215	Coin-operated laundries and drycleaning	89 935	26 110	5 457	3
7216	Drycleaning plants, except rug cleaning	173 742	25 079	8 484	7
7217	Carpet and upholstery cleaning	92 065	21 954	8 427	4
7218	Industrial laundries	1 617 577	37 584	13 027	43
7212, 9	Other laundry, cleaning, and garment services	(D)	(D)	(D)	(D)
7212	Garment pressing, and agents for laundries and drycleaners	(D)	(D)	(D)	(D)
7219	Laundry and garment services, n.e.c.	51 750	22 378	5 865	2
7219 pt.	Diaper and other laundry services, n.e.c.	(D)	(D)	(D)	(D)
7219 pt.	Seamstresses and dressmaking services	(D)	(D)	(D)	(D)
722	Photographic studios, portrait	157 090	28 363	6 495	6
723, 4	Beauty and barber shops	68 651	18 727	8 019	4
723	Beauty shops	69 289	18 509	7 973	4
724	Barber shops	56 814	25 494	9 462	2
725	Shoe repair shops and shoeshine parlors	49 966	32 200	9 511	2
726	Funeral service and crematories	234 116	61 626	15 317	4

See footnotes at end of table.

Table 2a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Receipts		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)
		Per establishment (dollars)	Per employee ¹ (dollars)		
72	Personal services—Con.				
729	Miscellaneous personal services	89 147	17 518	5 388	5
7291	Tax return preparation services	84 689	11 648	4 099	7
7299	Miscellaneous personal services, n.e.c.	93 117	29 599	8 042	3
73	Business services	591 131	38 137	12 909	16
731	Advertising	443 828	39 233	17 658	11
7311	Advertising agencies	410 885	54 332	24 733	8
7312	Outdoor advertising services	687 636	62 512	20 256	11
7313	Radio, television, publishers' advertising representatives	197 222	32 870	12 000	6
7319	Advertising, n.e.c.	668 833	14 673	8 252	46
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	344 388	39 079	13 877	9
7322	Adjustment and collection services	235 596	30 382	14 025	8
7323	Credit reporting services	614 000	53 696	13 627	11
733	Mailing, reproduction, commercial art and photography, and stenographic services	584 579	40 503	14 567	14
7331	Direct mail advertising services	2 682 583	37 894	14 297	71
7334	Photocopying and duplicating services	234 581	37 102	11 240	6
7334 pt.	Blueprinting and photocopying services	(D)	(D)	(D)	(D)
7334 pt.	Duplicating services, except printing	(D)	(D)	(D)	(D)
7338	Secretarial and court reporting services	176 051	36 914	15 435	5
7335, 6	Commercial photography, art, and graphics	247 871	60 668	17 885	4
7335	Commercial photography	256 391	62 734	20 202	4
7336	Commercial art and graphic design	243 702	59 656	16 750	4
734	Services to dwellings and other buildings	177 831	16 432	8 901	11
7342	Disinfecting and pest control services	181 663	40 862	16 136	4
7349	Building cleaning and maintenance services, n.e.c.	176 979	14 458	8 316	12
7349 pt.	Window cleaning	103 833	28 318	9 614	4
7349 pt.	Other building cleaning and maintenance services, n.e.c.	179 410	14 323	8 303	13
735	Miscellaneous equipment rental and leasing	1 094 462	157 964	18 068	7
7352	Medical equipment rental and leasing	395 108	65 263	15 688	6
7353	Heavy construction equipment rental and leasing	245 833	71 602	19 796	3
7359	Equipment rental and leasing, n.e.c.	1 540 852	189 719	18 449	8
736	Personnel supply services	488 993	11 026	7 507	44
7361	Employment agencies	213 441	24 741	12 707	9
7363	Help supply services	689 704	9 801	7 043	70
737	Computer programming, data processing, and other computer related services	1 625 552	64 547	21 656	25
7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	548 523	47 452	19 298	12
7371	Computer programming services	441 758	38 515	16 032	11
7372	Prepackaged software	922 842	60 882	25 240	15
7373	Computer integrated systems design	545 792	60 926	22 842	9
7374, 5, 6	Data processing services	4 713 691	67 761	22 045	70
7374, 5	Computer processing, information retrieval	4 995 240	67 686	21 960	74
7376	Computer facilities management services	1 898 200	69 787	24 360	27
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	532 813	101 087	27 522	5
7377	Computer rental and leasing	354 667	133 000	26 938	3
7378	Computer maintenance and repair	(D)	(D)	(D)	(D)
7379	Computer related services, n.e.c.	(D)	(D)	(D)	(D)
738	Miscellaneous business services	446 066	34 162	11 065	13
7381, 2	Detective agencies and protective services	479 632	20 376	9 446	24
7381	Detective, guard, and armored car services	461 938	17 682	8 898	26
7382	Security systems services	574 000	58 872	17 265	10
7383	News syndicates	(D)	(D)	(D)	(D)
7384	Photofinishing laboratories*	(D)	(D)	(D)	(D)
7389	Business services, n.e.c.	431 871	38 645	11 454	11
7389 pt.	Sign painting shops	(D)	(D)	(D)	(D)
7389 pt.	Interior designing	158 538	60 618	8 897	3
7389 pt.	Telephone answering services	84 579	19 131	7 536	4
7389 pt.	Other business services	(D)	(D)	(D)	(D)
75	Automotive repair, services, and parking	241 932	61 395	14 163	4
751	Automotive rental and leasing, without drivers	1 011 766	108 623	19 920	9
7513	Truck rental and leasing, without drivers	1 282 877	113 195	21 223	11
7514, 5	Passenger car rental and leasing, without drivers	526 625	91 190	14 766	6
7519	Utility trailer and recreational vehicle rental	160 333	80 167	19 000	2
752	Automobile parking	221 292	49 405	8 316	4
752 pt.	Parking lots	154 222	48 702	6 342	3
752 pt.	Parking structures	422 500	50 198	10 545	8
753	Automotive repair shops	183 172	55 538	13 905	3
7532	Top, body, and upholstery repair shops and paint shops	173 728	50 072	14 104	3
7532 pt.	Top and body repair shops	174 673	50 752	14 231	3
7532 pt.	Paint shops	143 643	32 967	10 902	4
7538	General automotive repair shops	160 855	57 961	13 098	3
7538 pt.	General automotive repair shops, except diesel	141 458	55 723	12 418	3
7538 pt.	Diesel repair shops	320 127	67 848	16 101	5

See footnotes at end of table.

Table 2a. **Selected Ratios for Firms Subject to Federal Income Tax for the State: 1987—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Receipts		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)
		Per establishment (dollars)	Per employee ¹ (dollars)		
75	Automotive repair, services, and parking—Con.				
753	Automotive repair shops—Con.				
7533, 4, 6, 7, 9	Other automotive repair shops	251 299	59 204	14 876	4
7533	Automotive exhaust system repair shops	253 208	64 774	16 508	4
7534	Tire retreading and repair shops	645 600	94 248	15 599	7
7536	Automotive glass replacement shops	273 000	60 494	14 023	5
7537	Automotive transmission repair shops	226 190	43 981	14 542	5
7539	Automotive repair shops, n.e.c.	173 050	49 443	13 826	4
7539 pt.	Radiator repair	150 233	48 209	12 537	3
7539 pt.	Brake, front end, and wheel alignment	208 870	55 218	17 816	4
7539 pt.	Automotive electrical and fuel system services	144 920	45 861	11 759	3
7539 pt.	Other automotive repair shops, n.e.c.	268 667	48 360	13 600	6
754	Automotive services, except repair	174 155	34 683	9 685	5
7542	Carwashes	144 738	28 712	7 668	5
7549	Automotive services, except repair and carwashes	229 369	46 015	13 512	5
76	Miscellaneous repair services	204 465	55 626	14 864	4
762	Electrical repair shops	258 448	59 642	15 227	4
7622	Radio and television repair shops	154 394	52 526	12 186	3
7623, 9	Other electrical and electronic repair shops	317 145	61 947	16 212	5
7623	Refrigeration and air-conditioning service and repair shops	386 154	77 829	13 977	5
7629	Electrical and electronic repair shops, n.e.c.	297 429	57 587	16 826	5
763	Watch, clock, and jewelry repair	109 308	49 000	10 793	2
764	Reupholstery and furniture repair	80 836	30 257	9 514	3
769	Miscellaneous repair shops and related services	203 763	56 466	15 291	4
7692	Welding repair	118 548	45 231	11 735	3
7694	Armature rewinding shops	270 600	52 852	17 012	5
7699	Repair shops and related services, n.e.c.	225 202	60 089	15 857	4
78, 79, 84	Amusement and recreation services, including motion pictures and museums	242 401	32 121	6 881	8
781, 2	Motion picture production, distribution, and services	1 642 219	113 747	15 703	14
783	Motion picture theaters	237 713	27 136	4 686	9
7832	Motion picture theaters, except drive-in	265 445	26 318	4 411	10
7833	Drive-in motion picture theaters	76 364	73 043	20 130	1
784	Video tape rental	124 497	26 262	6 221	5
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	60 061	13 669	6 207	4
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	189 667	22 760	12 580	8
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	31 259	8 884	2 853	4
793	Bowling centers	205 327	21 022	5 406	10
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	228 297	31 796	7 417	7
794	Commercial sports	1 346 214	41 743	8 405	32
7941	Professional sports clubs and promoters	(D)	(D)	(D)	(D)
7948	Racing, including track operation	(D)	(D)	(D)	(D)
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums	175 601	29 275	7 167	6
791	Dance studios, schools, and halls	86 644	14 606	2 911	6
7991	Physical fitness facilities	112 509	18 953	5 361	6
7992	Public golf courses	185 786	41 727	9 861	4
7993	Coin-operated amusement devices	309 021	64 212	12 593	5
7996	Amusement parks	980 909	93 826	22 835	10
7997	Membership sports and recreation clubs	181 542	25 473	7 550	7
7999, 84	Amusement and recreation services, including museums, n.e.c.	151 725	27 206	5 907	6
7999 pt.	Concession operators of amusement devices and rides	104 125	92 556	11 111	1
7999 pt.	Carnivals, circuses, and fairs	120 462	31 320	5 180	4
7999 pt.	Billiard and pool establishments	163 308	23 854	5 416	7
7999 pt., 84	Other recreation and amusements, including museums	156 027	26 634	5 946	6
80	Health services	379 654	38 829	17 683	10
801	Offices and clinics of doctors of medicine	533 395	70 709	36 263	8
801 pt.	Offices of doctors of medicine	536 190	71 845	36 932	7
801 pt.	Clinics of doctors of medicine	416 235	38 146	17 078	11
802	Offices and clinics of dentists	185 889	42 993	15 658	4
802 pt.	Offices of dentists	185 277	42 977	15 613	4
802 pt.	Clinics of dentists	364 500	45 563	22 719	8
803	Offices and clinics of doctors of osteopathy	(D)	(D)	(D)	(D)
804	Offices and clinics of other health practitioners	161 041	49 989	13 587	3
8041	Offices and clinics of chiropractors	118 777	47 295	11 225	3
8042	Offices and clinics of optometrists	211 864	58 130	14 148	4
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	166 848	41 062	15 953	4
8043	Offices and clinics of podiatrists	145 091	48 121	15 452	3
8049	Offices and clinics of health practitioners, n.e.c.	182 457	37 892	16 178	5
805	Nursing and personal care facilities	966 301	16 326	7 615	59
8051	Skilled nursing care facilities	1 030 697	16 384	7 498	63
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	863 703	16 218	7 836	53
8052	Intermediate care facilities	950 813	16 026	7 773	59
8059	Nursing and personal care facilities, n.e.c.	570 111	17 393	8 225	33
806	Hospitals	(D)	(D)	(D)	(D)
8062	General medical and surgical hospitals	(D)	(D)	(D)	(D)
8063	Psychiatric hospitals	-	-	-	-
8069	Specialty hospitals, except psychiatric	-	-	-	-

See footnotes at end of table.

Table 2a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Receipts		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)
		Per establishment (dollars)	Per employee ¹ (dollars)		
80	Health services—Con.				
807, 8, 9	Other health services	374 862	34 987	14 648	11
807	Medical and dental laboratories	465 974	47 003	20 072	10
8071	Medical laboratories	794 688	52 541	21 364	15
8072	Dental laboratories	233 941	37 519	17 861	6
808	Home health care services	224 811	10 542	6 074	21
809	Miscellaneous health and allied services, n.e.c.	304 197	46 850	15 792	6
8092	Kidney dialysis centers	(D)	(D)	(D)	(D)
8093	Specialty outpatient facilities, n.e.c.	323 897	49 732	17 154	7
8099	Health and allied services, n.e.c.	(D)	(D)	(D)	(D)
81	Legal services.....	266 055	62 653	19 888	4
823, 4, 9	Selected educational services.....	249 236	42 625	14 119	6
823	Libraries	11 200	9 333	2 667	1
824	Vocational schools	526 600	37 614	15 319	14
829	Schools and educational services, n.e.c.	192 115	48 732	13 224	4
83	Social services	94 935	14 587	6 275	7
835	Child day care services	56 753	10 733	4 964	5
832, 3, 6, 9	Other social services.....	184 897	19 704	8 017	9
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	381 566	50 460	20 252	8
871	Engineering, architectural, and surveying services	519 286	50 249	23 934	10
8711	Engineering services	611 041	46 838	23 292	13
8712	Architectural services	493 707	65 354	27 822	8
8713	Surveying services	138 049	38 243	16 757	4
872	Accounting, auditing, and bookkeeping services	257 885	45 322	17 454	6
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	1 751 707	59 976	17 217	29
8731	Commercial physical and biological research	431 900	71 983	29 933	6
8732	Commercial economic, sociological, and educational research.....	3 135 724	63 994	17 554	49
8734	Testing laboratories.....	333 895	29 784	11 385	11
874	Management and public relations services	263 041	53 205	22 351	5
8741	Management services	408 818	60 845	27 342	7
8742	Management consulting services	172 592	45 388	16 908	4
8743	Public relations services	(D)	(D)	(D)	(D)
8744	Facilities support management services	(D)	(D)	(D)	(D)
8748	Business consulting services, n.e.c.	225 267	46 714	17 811	5
89	Services, n.e.c.	98 019	46 127	15 471	2

¹Based on number of employees for pay period including March 12.

Table 2b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)
		Per establishment (dollars)	Per employee ¹ (dollars)	Per establishment (dollars)	Per employee ¹ (dollars)		
	Total	938 010	30 787	880 711	28 907	13 674	30
7032, 704	Camps and membership lodging	(D)	(D)	(D)	(D)	(D)	(D)
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	260 541	23 536	255 218	23 055	7 903	11
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	5 530 584	32 988	5 294 358	31 579	15 683	168
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	529 091	32 514	500 455	30 754	16 603	16
805	Nursing and personal care facilities	1 453 880	16 922	1 377 211	16 029	8 875	86
806	Hospitals	14 622 985	36 721	14 003 299	35 164	17 219	398
808, 9	Other health services	397 000	24 941	391 182	24 576	13 442	16
81	Legal aid societies and similar legal services.....	231 000	32 139	227 125	31 600	18 870	7
823, 4, 9	Selected educational services	(D)	(D)	(D)	(D)	(D)	(D)

See footnotes at end of table.

Table 2b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)
		Per establishment (dollars)	Per employee ¹ (dollars)	Per establishment (dollars)	Per employee ¹ (dollars)		
83	Social services -----	274 059	19 346	250 552	17 687	8 014	14
835	Child day care services-----	69 219	9 599	67 887	9 414	5 525	7
832, 3, 6, 9	Other social services-----	333 449	20 605	303 513	18 755	8 336	16
832	Individual and family social services-----	171 848	22 250	165 286	21 400	9 879	8
833	Job training and vocational rehabilitation services-----	627 094	11 075	611 235	10 795	5 490	57
836	Residential care-----	407 091	19 086	389 489	18 261	9 427	21
839	Social services, n.e.c.-----	498 489	44 877	388 773	34 999	10 088	11
861, 2, 4, 9	Selected membership organizations -----	232 128	36 088	186 240	28 954	9 689	6
861	Business associations-----	389 886	64 203	336 595	55 427	17 929	6
864	Civic, social, and fraternal associations-----	128 005	18 131	121 574	17 220	6 199	7
862, 9	Other membership organizations-----	323 426	59 321	204 908	37 583	11 962	5
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services -----	(D)	(D)	(D)	(D)	(D)	(D)
873	Research, development, and testing services-----	185 615	43 873	182 154	43 055	15 691	4
874 ex. 8744	Management and public relations services, except facilities support management services-----	(D)	(D)	(D)	(D)	(D)	(D)

¹Based on number of employees for pay period including March 12.

Table 3a. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Subject to Federal Income Tax for the State: 1987 and 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
		Total, except hospitals -----	16 384	15 467	(D)	3 363 923	(D)	(D)	1 208 598	(D)	(D)	105 745
70	70 ex. 704	Hotels, rooming houses, camps, and other lodging places -----	518	605	262 002	203 382	28.8	68 330	52 978	29.0	10 513	9 492
7011	7011	Hotels and motels-----	479	545	253 951	197 975	28.3	66 969	51 736	29.4	10 360	9 250
7011 pt.	7011 pt.	Hotels-----	158	129	145 323	83 386	74.3	40 054	24 142	65.9	6 297	4 048
7011 pt.	7011 pt.	Hotels, 25 guestrooms or more-----	107	78	141 506	80 741	75.3	39 345	23 670	66.2	6 127	3 884
7011 pt.	7011 pt.	Hotels, less than 25 guestrooms-----	51	51	3 817	2 645	44.3	709	472	50.2	170	164
7011 pt.	7011 pt.	Motels, motor hotels, and tourist courts-----	321	416	108 628	114 589	-5.2	26 915	27 594	-2.5	4 063	5 202
7011 pt.	7011 pt.	Motels, tourist courts-----	278	389	77 214	91 359	-15.5	18 496	21 551	-14.2	2 766	4 142
7011 pt.	7011 pt.	Motor hotels-----	43	27	31 414	23 230	35.2	8 419	6 043	39.3	1 297	1 060
702, 3, 4 702, 4	702, 3 702	Other lodging places-----	39	(NC)	8 051	(NC)	(X)	1 361	(NC)	(X)	153	(NC)
		Rooming, boarding, and membership lodging-----	16	(NC)	1 739	(NC)	(X)	457	(NC)	(X)	78	(NC)
703	703	Camps and recreational vehicle parks-----	23	25	6 312	2 617	141.2	904	424	113.2	75	65
72	72, 7352, 7991 pt.	Personal services -----	2 777	2 715	357 801	249 760	43.3	115 427	83 956	37.5	12 838	11 099
721	721 ex. 7219 pt.	Laundry, cleaning, and garment services, except seamstresses and dressmaking services -----	443	466	(D)	75 063	(D)	(D)	26 166	(D)	(D)	3 130
7211	7211	Power laundries, family and commercial*-----	18	21	(D)	5 837	(D)	(D)	2 519	(D)	(D)	315
7212	7212	Garment pressing, and agents for laundries and drycleaners-----	17	8	(D)	200	(D)	(D)	53	(D)	(D)	10
7213	7213	Linen supply*-----	3	6	(D)	8 533	(D)	(D)	2 995	(D)	(D)	242
7215	7215	Coin-operated laundries and drycleaning-----	108	134	9 713	8 846	9.8	2 030	1 822	11.4	372	426
7216	7216	Drycleaning plants, except rug cleaning*-----	194	210	33 706	23 726	42.1	11 402	8 414	35.5	1 344	1 233
7217	7217	Carpet and upholstery cleaning-----	62	49	5 708	3 536	61.4	2 191	1 319	66.1	260	191
7218	7218	Industrial laundries*-----	26	18	42 057	23 905	75.9	14 577	8 868	64.4	1 119	678
7214, 9	7219 pt.	Diaper and other laundry services, n.e.c.*-----	15	20	(D)	480	(D)	(D)	176	(D)	(D)	35
722	722	Photographic studios, portrait-----	156	152	24 506	16 297	50.4	5 612	3 667	53.0	864	577
723, 4	723, 4	Beauty and barber shops -----	1 368	1 394	93 914	73 952	27.0	40 217	32 447	23.9	5 015	4 574
723	723	Beauty shops-----	1 298	1 303	89 937	69 876	28.7	38 741	30 766	25.9	4 859	4 382
724	724	Barber shops-----	70	91	3 977	4 076	-2.4	1 476	1 681	-12.2	156	192
725	725	Shoe repair shops and shoeshine parlors -----	29	26	1 449	1 145	26.6	428	290	47.6	45	53
726	726	Funeral service and crematories-----	388	387	90 837	62 818	44.6	22 577	14 954	51.0	1 474	1 284
729	729, 7219 pt., 7352, 7991 pt.	Miscellaneous personal services-----	393	290	(D)	20 485	(D)	(D)	6 432	(D)	(D)	1 481

See footnotes at end of table.

Table 3a. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Subject to Federal Income Tax for the State: 1987 and 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
73	73 ex. 7352; 784; 8731, 2, 4; 874	Business services -----	2 379	1 782	1 283 317	640 017	100.5	435 541	228 051	91.0	32 450	21 194
731	731	Advertising -----	128	119	56 810	34 821	63.1	25 569	16 095	58.9	1 448	1 199
7311	7311	Advertising agencies -----	96	90	39 445	23 859	65.3	17 956	11 671	53.9	726	605
7312	7312	Outdoor advertising services -----	11	11	7 564	4 970	52.2	2 451	1 634	50.0	121	90
7313	7313	Radio, television, publishers' advertising representatives -----	9	9	1 775	1 264	40.4	648	431	50.3	54	35
7319	7319	Advertising, n.e.c. -----	12	9	8 026	4 728	69.8	4 514	2 359	91.4	547	469
732	732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	80	87	27 551	15 037	83.2	9 783	5 744	70.3	705	565
7331	7331	Direct mail advertising services -----	24	25	64 382	36 137	78.2	24 291	12 961	87.4	1 699	1 339
7332	7334 pt.	Blueprinting and photocopying services -----	28	16	(D)	2 786	(D)	(D)	881	(D)	(D)	71
7333	7335, 6	Commercial photography, art, and graphics -----	70	54	17 351	9 146	89.7	5 115	2 986	71.3	286	197
7339	7334 pt., 7338	Stenographic services; and reproduction services, n.e.c. -----	42	31	(D)	4 753	(D)	(D)	2 050	(D)	(D)	161
734	734	Services to dwellings and other buildings -----	456	335	81 091	53 941	50.3	43 925	28 028	56.7	4 935	3 894
7341	7349 pt.	Window cleaning -----	12	10	1 246	688	81.1	423	282	50.0	44	39
7342	7342	Disinfecting and pest control services -----	83	58	15 078	10 254	47.0	5 954	3 535	68.4	369	275
7349	7349 pt.	Other building cleaning and maintenance services, n.e.c. -----	361	267	64 767	42 999	50.6	37 548	24 211	55.1	4 522	3 580
736	736, 8744	Personnel supply services -----	142	109	(D)	23 073	(D)	(D)	15 760	(D)	(D)	2 019
7361	7361	Employment agencies -----	59	55	12 593	5 865	114.7	6 468	3 020	114.2	509	321
7362	7363	Help supply services -----	81	54	55 866	17 208	224.7	40 146	12 740	215.1	5 700	1 698
7369	8744	Facilities support management services -----	2	-	(D)	-	(X)	(D)	-	(X)	(D)	-
737	737	Computer programming, data processing, and other computer related services -----	212	136	344 617	164 761	109.2	115 624	50 647	128.3	5 339	3 083
7372	7371, 2, 3	Computer programming, prepackaged software, and integrated systems design -----	109	53	59 789	18 703	219.7	24 316	5 837	316.6	1 260	394
7374	7374, 5, 6	Data processing services -----	55	56	259 253	134 193	93.2	84 345	40 114	110.3	3 826	2 502
7379	7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	48	27	25 575	11 865	115.5	6 963	4 696	48.3	253	187
7391	8731	Commercial physical and biological research -----	10	8	4 319	1 073	302.5	1 796	410	338.0	60	25
7392	8732, 874 ex. 8744	Management, consulting, and public relations services -----	366	264	(D)	133 121	(D)	(D)	40 148	(D)	(D)	2 808
7393	7381, 2	Detective agencies and protective services -----	76	80	36 452	23 305	56.4	16 898	12 611	34.0	1 789	1 712
7394	735 ex. 7352, 784	Equipment rental and leasing services -----	330	154	207 605	42 877	384.2	24 726	9 444	161.8	1 914	659
7395	7384	Photofinishing laboratories* -----	52	28	(D)	13 324	(D)	(D)	3 733	(D)	(D)	326
7397	8734	Testing laboratories -----	19	21	6 344	4 863	30.5	2 425	2 257	7.4	213	169
7399 pt.	7389 pt.	Sign painting shops -----	17	12	(D)	539	(D)	(D)	172	(D)	(D)	18
7399 pt.	7389 pt.	Interior designing -----	26	14	4 122	1 480	178.5	605	269	124.9	68	34
7399 pt.	7389 pt.	Telephone answering services -----	19	21	1 607	2 295	-30.0	633	512	23.6	84	21
735, 7396, 7399 pt.	7383, 7389 pt.	Other business services, n.e.c. -----	282	268	143 971	68 012	111.7	43 177	21 922	97.0	3 674	2 696
75	75	Automotive repair, services, and parking -----	1 751	1 628	423 623	298 764	41.8	97 727	70 851	37.9	6 900	5 739
751	751	Automotive rental and leasing, without drivers -----	124	122	125 459	81 297	54.3	23 008	12 956	77.6	1 155	920
752	752	Automobile parking -----	48	54	10 622	5 153	106.1	1 788	998	79.2	215	139
7523	752 pt.	Parking lots -----	36	44	5 552	3 096	79.3	723	479	50.9	114	85
7525	752 pt.	Parking structures -----	12	10	5 070	2 057	146.5	1 065	519	105.2	101	54
753	753	Automotive repair shops -----	1 392	1 307	254 975	195 040	30.7	63 837	52 332	22.0	4 591	4 047
7531	7532 pt.	Top and body repair shops -----	446	467	77 904	63 100	23.5	21 845	18 283	19.5	1 535	1 383
7534	7534	Tire retreading and repair shops -----	20	17	12 912	13 381	-3.5	2 137	2 911	-26.6	137	184
7535	7532 pt.	Paint shops -----	14	21	2 011	2 725	-26.2	665	929	-28.4	61	77
7538	7538	General automotive repair shops -----	654	557	105 199	71 986	46.1	23 773	17 586	35.2	1 815	1 485
7538 pt.	7538 pt.	General automotive repair shops, except diesel -----	583	497	82 470	55 714	48.0	18 379	12 735	44.3	1 480	1 143
7538 pt.	7538 pt.	Diesel repair shops -----	71	60	22 729	16 272	39.7	5 394	4 851	11.2	335	342
7539 pt.	7533	Automotive exhaust system repair shops -----	77	53	19 497	10 451	86.6	4 969	2 400	107.0	301	165
7539 pt.	7536	Automotive glass replacement shops -----	39	27	10 647	6 432	65.5	2 468	1 688	46.2	176	126
7539 pt.	7537	Automotive transmission repair shops -----	42	50	9 500	9 208	3.2	3 141	3 053	2.9	216	220
7539 pt.	7539 pt.	Radiator repair -----	43	38	6 460	5 170	25.0	1 680	1 472	14.1	134	109
7539 pt.	7539 pt.	Brake, front end, and wheel alignment -----	23	32	4 804	4 482	7.2	1 550	1 406	10.2	87	115
7539 pt.	7539 pt.	Automotive electrical and fuel system services -----	25	30	3 623	5 613	-35.5	929	1 840	-49.5	79	130
7539 pt.	7539 pt.	Other automotive repair shops, n.e.c. -----	9	15	2 418	2 492	-3.0	680	764	-11.0	50	53

See footnotes at end of table.

Table 3a. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Subject to Federal Income Tax for the State: 1987 and 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
75	75	Automotive repair, services, and parking—Con.										
754	754	Automotive services, except repair	187	145	32 567	17 274	88.5	9 094	4 565	99.2	939	633
7542	7542	Carwashes	122	98	17 658	9 240	91.1	4 716	2 367	99.2	615	414
7549	7549	Automotive services, except repair and carwashes	65	47	14 909	7 220	106.5	4 378	1 896	130.9	324	202
76	76	Miscellaneous repair services	774	770	158 256	112 867	40.2	42 288	32 437	30.4	2 845	2 655
762	762	Electrical repair shops	183	213	47 296	29 552	60.0	12 075	8 616	40.1	793	670
7622	7622	Radio and television repair shops	66	100	10 190	9 932	2.6	2 364	2 263	4.5	194	243
7623, 9	7623, 9	Other electrical and electronic repair shops	117	113	37 106	19 620	89.1	9 711	6 353	52.9	599	427
7623	7623	Refrigeration and air-conditioning service and repair shops	26	38	10 040	6 173	62.6	1 803	1 722	4.7	129	114
7629	7629	Electrical and electronic repair shops, n.e.c.	91	75	27 066	13 215	104.8	7 908	4 495	75.9	470	306
763	763	Watch, clock, and jewelry repair	13	13	1 421	1 123	26.5	313	425	-26.4	29	38
764	764	Reupholstery and furniture repair	67	62	5 416	3 664	47.8	1 703	1 142	49.1	179	141
769	769	Miscellaneous repair shops and related services	511	482	104 123	78 528	32.6	28 197	22 254	26.7	1 844	1 806
7692	7692	Welding repair	124	124	14 700	13 380	9.9	3 814	4 010	-4.9	325	373
7694	7694	Armature rewinding shops	50	55	13 530	13 851	-2.3	4 355	4 164	4.6	256	284
7699	7699	Repair shops and related services, n.e.c.	337	303	75 893	51 297	47.9	20 028	14 080	42.2	1 263	1 149
78, 79	78 ex. 784; 79 ex. 7991 pt.; 84	Amusement and recreation services, including motion pictures	943	1 064	264 043	185 666	42.2	55 377	38 362	44.4	7 893	7 089
781, 2	781, 2	Motion picture production, distribution, and services	32	26	52 551	22 851	130.0	7 255	2 161	235.7	462	157
783	783	Motion picture theaters	150	197	35 657	32 111	11.0	6 157	5 868	4.9	1 314	1 443
7832	7832	Motion picture theaters, except drive-in	128	154	33 977	28 866	17.7	5 694	5 148	10.6	1 291	1 358
7833	7833	Drive-in motion picture theaters	22	43	1 680	3 245	-48.2	463	720	-35.7	23	85
791	791	Dance studios, schools, and halls	59	57	5 112	(D)	(D)	1 019	(D)	(D)	350	(D)
792	792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	33	41	1 982	2 586	-23.4	900	958	-6.1	145	209
7922	7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	6	6	1 138	1 265	-10.0	629	459	37.0	50	81
7929	7929	Bands, orchestras, actors, and other entertainers and entertainment groups	27	35	844	1 321	-36.1	271	499	-45.7	95	128
793	793, 7999 pt.	Bowling centers, and billiard and pool establishments	215	253	43 599	45 159	-3.5	11 149	11 340	-1.7	2 062	2 524
7932	7999 pt.	Billiard and pool establishments	13	28	2 123	1 609	31.9	482	367	31.3	89	73
7933	793	Bowling centers	202	225	41 476	43 550	-4.8	10 667	10 973	-2.8	1 973	2 451
794	794	Commercial sports	28	20	37 694	3 739	908.1	7 590	538	1 310.8	903	47
7941	7941	Professional sports clubs and promoters	7	7	(D)	1 843	(D)	(D)	279	(D)	(D)	24
7948	7948	Racing, including track operation	21	13	(D)	1 896	(D)	(D)	259	(D)	(D)	23
7992	7992	Public golf courses	42	41	7 803	4 727	65.1	1 844	1 042	77.0	187	164
7993	7993	Coin-operated amusement devices	48	84	14 833	24 263	-38.9	2 909	3 868	-24.8	231	327
7996	7996	Amusement parks	11	6	10 790	(D)	(D)	2 626	(D)	(D)	115	(D)
7997	7991 pt., 7997	Membership gymnasiums, sports and recreation clubs	153	158	28 400	23 233	22.2	8 378	6 649	26.0	1 181	1 053
7999	7991 pt., 7999 pt., 84	Amusement and recreation services, n.e.c.	172	181	25 622	15 914	61.0	5 550	3 524	57.5	943	782
7999 pt.	7999 pt.	Concession operators of amusement devices and rides	8	5	833	413	101.7	100	118	-15.3	9	31
7999 pt.	7999 pt.	Carnivals, circuses, and fairs	13	12	1 566	1 497	4.6	259	284	-8.8	50	14
7999 pt.	7991 pt., 84	Other commercial recreation and amusements	151	164	23 223	13 873	67.4	5 191	3 122	66.3	884	737
80 ex. 806	80 ex. 806	Health services, except hospitals	4 127	4 093	(D)	1 107 755	(D)	(D)	503 311	(D)	(D)	34 692
801	801 pt.	Offices of doctors of medicine	1 425	1 474	764 071	544 529	40.3	392 777	280 092	40.2	10 635	9 424
802	802 pt.	Offices of dentists	1 167	1 223	216 218	175 414	23.3	78 550	61 241	28.3	5 031	4 608
803	803	Offices and clinics of doctors of osteopathy	186	210	(D)	35 254	(D)	(D)	14 390	(D)	(D)	758
8041	8041	Offices and clinics of chiropractors	350	300	41 572	23 877	74.1	9 867	5 644	74.8	879	668
8042	8042	Offices and clinics of optometrists	273	298	57 839	42 134	37.3	14 077	9 857	42.8	995	844
805	805	Nursing and personal care facilities	306	303	295 688	227 167	30.2	137 917	108 452	27.2	18 111	16 631
807	807	Medical and dental laboratories	116	92	54 053	32 510	66.3	23 083	14 070	64.1	1 150	957
8071	8071	Medical laboratories	48	29	38 145	18 371	107.6	15 510	7 033	120.5	726	491
8072	8072	Dental laboratories	68	63	15 908	14 139	12.5	7 573	7 037	7.6	424	466
8049; 808, 9	801 pt., 802 pt., 8043, 9; 808, 9	Other health services, n.e.c.	304	193	71 888	26 870	167.5	29 377	9 565	207.1	2 295	802

See footnotes at end of table.

Table 3a. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Subject to Federal Income Tax for the State: 1987 and 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
81	81	Legal services	1 436	1 451	382 055	260 563	46.6	121 277	69 459	74.6	6 098	5 330
823, 4, 9	823, 4, 9	Selected educational services	72	43	17 945	7 960	125.4	5 944	2 677	122.0	421	273
823	823	Libraries	5	3	56	(D)	(D)	16	(D)	(D)	6	(D)
824	824	Vocational schools	15	16	7 899	4 285	84.3	3 217	1 437	123.9	210	136
829	829	Schools and educational services, n.e.c.	52	24	9 990	(D)	(D)	2 711	(D)	(D)	205	(D)
83	83	Social services	490	368	46 518	24 093	93.1	20 012	10 541	89.8	3 189	1 904
835	835	Child day care services	344	271	19 523	8 153	139.5	9 029	3 504	157.7	1 819	924
832, 3, 6, 9	832, 3, 6, 9	Other social services	146	97	26 995	15 940	69.4	10 983	7 037	56.1	1 370	980
891	871	Engineering, architectural, and surveying services	329	295	170 845	140 731	21.4	81 374	66 116	23.1	3 400	3 008
8911 pt.	8711	Engineering services	196	161	119 764	101 086	18.5	59 558	48 391	23.1	2 557	2 168
8911 pt.	8712	Architectural services	92	95	45 421	32 718	38.8	19 336	13 792	40.2	695	604
8911 pt.	8713	Surveying services	41	39	5 660	6 927	-18.3	2 480	3 933	-37.0	148	236
893	872	Accounting, auditing, and bookkeeping services	684	629	176 393	129 083	36.7	67 932	49 097	38.4	3 892	3 200
892, 9	89	Other services	104	(NC)	10 194	(NC)	(X)	3 419	(NC)	(X)	221	(NC)

Note: Comparability is limited for selected kind-of-business categories due to changes in the method of assigning tax status in the 1987 census. For an explanation of the differences in assigning tax status between 1982 and 1987, see appendix A.

Table 3b. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Exempt From Federal Income Tax for the State: 1987 and 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll			Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
		Total, except hospitals	2 988	2 733	873 139	655 674	33.2	381 786	292 421	30.6	41 757	37 865
7011 pt., 7032, 704	7032, 704	Hotels, camps, and membership lodging	106	(NC)	(D)	(NC)	(X)	(D)	(NC)	(X)	(D)	(NC)
7391, 2, 7	873 ex. 8733, 874 ex. 8744	Research, testing, and consulting services	13	6	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7391	8731	Commercial physical and biological research	1	-	(D)	-	(X)	(D)	-	(X)	(D)	-
7392	8732, 874 ex. 8744	Management, consulting, and public relations services	11	4	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7397	8734	Testing laboratories	1	2	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	257	244	65 591	50 577	29.7	22 484	18 974	18.5	2 845	2 500
792	792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	22	21	8 413	4 641	81.3	2 638	1 623	62.5	609	384
7997	7991 pt., 7997	Membership gymnasiums, sports and recreation clubs	155	146	41 993	30 814	36.3	15 947	13 561	17.6	1 652	1 674
7999 pt. 7999 pt., 84	7999 pt. 84	Fairs	39	39	6 992	7 406	-5.6	1 153	1 233	-6.5	262	182
		Museums, art galleries, and botanical and zoological gardens	41	38	8 193	'6 621	23.7	2 746	'2 290	19.9	322	'246
805, 8, 9	8011 pt., 8021 pt., 805, 8, 9	Selected health services	265	237	236 007	'21 604	992.4	130 279	'12 290	960.0	13 532	'855
805	805	Nursing and personal care facilities	133	120	183 169	151 782	20.7	101 418	83 651	21.2	11 427	10 731
808	8011 pt., 8021 pt., 8092, 3	Outpatient care facilities	92	85	30 924	16 997	81.9	17 279	8 944	93.2	1 026	671
809	808, 8099	Home health care, and health and allied services, n.e.c.	40	32	21 914	'12 939	69.4	11 582	'6 881	68.3	1 079	'732
81	81	Legal aid societies and similar legal services	16	17	3 634	(D)	(D)	2 170	(D)	(D)	115	(D)
823, 4, 9	823, 4, 9	Selected educational services	21	22	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)

See footnotes at end of table.

Table 3b. **Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Exempt From Federal Income Tax for the State: 1987 and 1982—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll			Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
83	83	Social services -----	1 179	989	295 401	197 070	49.9	133 854	94 474	41.7	16 702	13 999
835	835	Child day care services -----	265	201	17 990	10 534	70.8	10 558	6 581	60.4	1 911	1 441
832, 3, 6, 9	832, 3, 6, 9	Other social services -----	914	788	277 411	186 536	48.7	123 296	87 893	40.3	14 791	12 558
861, 2, 4, 9	861, 2, 4, 9	Selected membership organizations ----	1 122	1 092	208 961	173 482	20.5	69 929	60 814	15.0	7 217	7 180
861	861	Business associations -----	220	238	74 051	61 623	20.2	23 953	21 637	10.7	1 336	1 467
864	864	Civic, social, and fraternal associations --	599	578	72 823	61 639	18.1	26 215	23 219	12.9	4 229	4 199
862, 9	862, 9	Other membership organizations -----	303	276	62 087	50 220	23.6	19 761	15 958	23.8	1 652	1 514
892	8733	Noncommercial research organizations -	9	(NC)	(D)	(NC)	(X)	(D)	(NC)	(X)	(D)	(NC)

Note: Comparability is limited for selected kind-of-business categories due to changes in the method of assigning tax status in the 1987 census. For an explanation of the differences in assigning tax status between 1982 and 1987, see appendix A.

Table 4a. **Summary Statistics Based on 1972 Standard Industrial Classification for Industries Having a Classification Change Between 1972 and 1987 for Firms Subject to Federal Income Tax for the State: 1987**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
7214	7219 pt.	Diaper service* -----	-	-	-	-	-
7219	7219 pt.	Other laundry services, n.e.c. -----	15	(D)	(D)	(D)	(D)
7299	7219 pt.	Miscellaneous personal services -----	393	(D)	(D)	(D)	(D)
		Seamstresses and dressmaking services -----	1	(D)	(D)	(D)	(D)
7291		Tax return preparation services -----	122	10 332	3 636	1 333	887
7352		Medical equipment rental and leasing -----	37	14 619	3 514	842	224
7991 pt.		Physical fitness centers, except gymnasiums and athletic clubs -----	96	9 624	2 728	579	467
7299		Miscellaneous personal services, n.e.c. -----	137	12 757	3 466	730	431
7321		Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	80	27 551	9 783	2 350	705
	7322	Adjustment and collection services -----	57	13 429	6 199	1 498	442
	7323	Credit reporting services -----	23	14 122	3 584	852	263
7332	7334 pt.	Blueprinting and photocopying services -----	28	(D)	(D)	(D)	(D)
7333		Commercial photography, art, and graphics -----	70	17 351	5 115	1 142	286
	7335	Commercial photography -----	23	5 897	1 899	435	94
	7336	Commercial art and graphic design -----	47	11 454	3 216	707	192
7339		Stenographic services; and reproduction services, n.e.c. -----	42	(D)	(D)	(D)	(D)
	7338	Secretarial and court reporting services -----	39	6 866	2 871	813	186
	7334 pt.	Duplicating services, except printing -----	3	(D)	(D)	(D)	(D)
7341	7349 pt.	Window cleaning -----	12	1 246	423	87	44
7349	7349 pt.	Other building cleaning and maintenance services, n.e.c. -----	361	64 767	37 548	8 471	4 522
7351	7383	News syndicates -----	2	(D)	(D)	(D)	(D)
7372		Computer programming, prepackaged software, and integrated systems design -----	109	59 789	24 316	5 393	1 260
	7371	Computer programming services -----	66	29 156	12 136	2 747	757
	7372	Prepackaged software -----	19	17 534	7 269	1 524	288
	7373	Computer integrated systems design -----	24	13 099	4 911	1 122	215
7374		Data processing services -----	55	259 253	84 345	20 370	3 826
	7374	Computer processing and data preparation services -----	48	(D)	(D)	(D)	(D)
	7375	Information retrieval services -----	2	(D)	(D)	(D)	(D)
	7376	Computer facilities management services -----	5	9 491	3 313	621	136
7379		Computer rental and leasing, maintenance, and related services -----	48	25 575	6 963	1 538	253
	7377	Computer rental and leasing -----	6	2 128	431	96	16
	7378	Computer maintenance and repair -----	32	(D)	(D)	(D)	(D)
	7379	Computer related services, n.e.c. -----	10	(D)	(D)	(D)	(D)
7391	8731	Commercial physical and biological research -----	10	4 319	1 796	410	60
7392		Management, consulting, and public relations services -----	366	(D)	(D)	(D)	(D)
	8741	Management services -----	121	49 467	22 229	5 128	813
	8742	Management consulting services -----	152	26 234	9 773	2 385	578
	8743	Public relations services -----	19	(D)	(D)	(D)	(D)
	8732	Commercial economic, sociological, and educational research -----	29	90 936	24 944	7 004	1 421
	8748	Business consulting services, n.e.c. -----	45	10 137	3 865	879	217
7393		Detective agencies and protective services -----	76	36 452	16 898	4 496	1 789
	7381	Detective, guard, and armored car services -----	64	29 564	14 878	4 019	1 672
	7382	Security systems services -----	12	6 888	2 020	477	117

Table 4a. Summary Statistics Based on 1972 Standard Industrial Classification for Industries Having a Classification Change Between 1972 and 1987 for Firms Subject to Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
7394	7353 7841 7359	Equipment rental and leasing services ----- Heavy construction equipment rental and leasing ----- Video tape rental ----- Equipment rental and leasing, n.e.c. -----	330 30 185 115	207 605 7 375 23 032 177 198	24 726 2 039 5 456 17 231	5 669 423 1 408 3 838	1 914 103 877 934
7395	7384	Photofinishing laboratories* -----	52	(D)	(D)	(D)	(D)
7396	7389 pt.	Trading stamp services -----	1	(D)	(D)	(D)	(D)
7397	8734	Testing laboratories -----	19	6 344	2 425	554	213
7399	7389 pt.	Miscellaneous business services, n.e.c. -----	341	(D)	(D)	(D)	(D)
7512	7514 7515	Passenger car rental and leasing, without drivers ----- Passenger car rental, without drivers ----- Passenger car leasing, except finance leasing -----	40 32 8	21 065 16 727 4 338	3 411 3 099 312	743 675 68	231 209 22
7523	7521 pt.	Parking lots -----	36	5 552	723	173	114
7525	7521 pt.	Parking structures -----	12	5 070	1 065	228	101
7531	7532 pt.	Top and body repair shops -----	446	77 904	21 845	5 205	1 535
7535	7532 pt.	Paint shops -----	14	2 011	665	160	61
7539	7533 7536 7537 7539	Automotive exhaust, glass, transmission, and repair shops, n.e.c. ----- Automotive exhaust system repair shops ----- Automotive glass replacement shops ----- Automotive transmission repair shops ----- Automotive repair shops, n.e.c. -----	258 77 39 42 100	56 949 19 497 10 647 9 500 17 305	15 417 4 969 2 468 3 141 4 839	3 465 1 066 571 788 1 040	1 043 301 176 216 350
7813	7812 pt.	Motion picture production, except for television -----	6	4 764	1 898	413	79
7814	7812 pt.	Motion picture and tape production for television -----	8	(D)	(D)	(D)	(D)
7823	7822 pt.	Motion picture film exchanges -----	7	(D)	(D)	(D)	(D)
7824	7822 pt.	Film and tape distribution for television -----	-	-	-	-	-
7932	7999 pt.	Billiard and pool establishments -----	13	2 123	482	134	89
7997	7991 pt. 7997	Membership gymnasiums, sports and recreation clubs ----- Membership gymnasiums and athletic clubs ----- Membership sports and recreation clubs -----	153 11 142	28 400 2 621 25 779	8 378 737 7 641	1 559 159 1 400	1 181 169 1 012
7999	8412 8422 7991 pt. 7999 pt.	Amusement and recreation services, n.e.c. ----- Museums and art galleries ----- Arboreta and botanical or zoological gardens ----- Nonmembership gymnasiums and athletic clubs ----- Amusement and recreation services, n.e.c. -----	172 1 - 3 168	25 622 (D) - 131 (D)	5 550 (D) - 36 (D)	1 362 (D) - 9 (D)	943 (D) - 17 (D)
8011	8011 pt.	Offices of doctors of medicine -----	1 425	764 071	392 777	101 353	10 635
8021	8021 pt.	Offices of dentists -----	1 167	216 218	78 550	18 966	5 031
8049	8043 8049	Offices and clinics of podiatrists and other health practitioners, n.e.c. ----- Offices and clinics of podiatrists ----- Offices and clinics of health practitioners, n.e.c. -----	158 66 92	26 362 9 576 16 786	10 242 3 075 7 167	2 385 710 1 675	642 199 443
8059	8052 8059	Nursing and personal care facilities, except skilled nursing care facilities ----- Intermediate care facilities ----- Nursing and personal care facilities, n.e.c. -----	118 91 27	101 917 86 524 15 393	49 243 41 964 7 279	11 448 9 763 1 685	6 284 5 399 885
8081	8011 pt. 8021 pt. 8092 8093	Outpatient care facilities ----- Clinics of doctors of medicine ----- Clinics of dentists ----- Kidney dialysis centers ----- Specialty outpatient facilities, n.e.c. -----	78 34 4 1 39	(D) 14 152 1 458 (D) 12 632	(D) 6 336 727 (D) 4 357	(D) 1 662 162 (D) 1 118	(D) 371 32 (D) 254
8091	8082 8099	Home health care, and health and allied services, n.e.c. ----- Home health care services ----- Health and allied services, n.e.c. -----	68 37 31	(D) 8 318 (D)	(D) 4 792 (D)	(D) 1 012 (D)	(D) 789 (D)
8241	8249 pt.	Correspondence schools -----	-	-	-	-	-
8249	8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c. -----	6	(D)	(D)	(D)	(D)
8911	8711 8712 8713	Engineering, architectural, and surveying services ----- Engineering services ----- Architectural services ----- Surveying services -----	329 196 92 41	170 845 119 764 45 421 5 660	81 374 59 558 19 336 2 480	21 013 16 200 4 336 477	3 400 2 557 695 148
8931	8721	Accounting, auditing, and bookkeeping services -----	684	176 393	67 932	17 393	3 892

Table 4b. Summary Statistics Based on 1972 Standard Industrial Classification for Industries Having a Classification Change Between 1972 and 1987 for Firms Exempt From Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establish- ments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
7391	8731	Commercial physical and biological research.....	1	(D)	(D)	(D)	(D)
7392		Management, consulting, and public relations services.....	11	(D)	(D)	(D)	(D)
	8732	Commercial economic, sociological, and educational research.....	2	(D)	(D)	(D)	(D)
	8741	Management services.....	5	(D)	(D)	(D)	(D)
	8742	Management consulting services.....	2	(D)	(D)	(D)	(D)
	8743	Public relations services.....	1	(D)	(D)	(D)	(D)
	8748	Business consulting services, n.e.c.....	1	(D)	(D)	(D)	(D)
7397	8734	Testing laboratories.....	1	(D)	(D)	(D)	(D)
7997		Membership gymnasiums, sports and recreation clubs.....	155	42 290	15 947	2 904	1 652
	7991 pt.	Membership gymnasiums and athletic clubs.....	-	-	-	-	-
	7997	Membership sports and recreation clubs.....	155	42 290	15 947	2 904	1 652
7999 pt.		Fairs, and commercial museums, art galleries, and botanical and zoological gardens.....	49	(D)	(D)	(D)	(D)
	7999 pt.	Fairs.....	39	7 273	1 153	205	262
	8412 pt.	Commercial museums and art galleries.....	10	(D)	(D)	(D)	(D)
	8422 pt.	Commercial arboreta and botanical or zoological gardens.....	-	-	-	-	-
8059		Nursing and personal care facilities, except skilled nursing care facilities.....	55	70 554	36 396	8 600	3 929
	8052	Intermediate care facilities.....	48	54 409	29 686	6 947	3 417
	8059	Nursing and personal care facilities, n.e.c.....	7	16 145	6 710	1 653	512
8081		Outpatient care facilities.....	92	31 740	17 279	4 024	1 026
	8011 pt.	Clinics of doctors of medicine.....	10	(D)	(D)	(D)	(D)
	8021 pt.	Clinics of dentists.....	1	(D)	(D)	(D)	(D)
	8092	Kidney dialysis centers.....	-	-	-	-	-
	8093	Specialty outpatient facilities, n.e.c.....	81	25 920	14 307	3 359	847
8091		Home health care, and health and allied services, n.e.c.....	40	22 117	11 582	2 605	1 079
	8082	Home health care services.....	22	9 448	6 287	1 382	657
	8099	Health and allied services, n.e.c.....	18	12 669	5 295	1 223	422
8241	8249 pt.	Correspondence schools.....	-	-	-	-	-
8249	8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.....	3	(D)	(D)	(D)	(D)
8411	8412 pt.	Noncommercial museums and art galleries.....	28	7 307	2 152	499	213
8412	8422 pt.	Noncommercial arboreta and botanical or zoological gardens.....	3	(D)	(D)	(D)	(D)
8922	8733	Noncommercial research organizations.....	9	(D)	(D)	(D)	(D)

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Counties and for

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including

	Geographic area	Estab- lish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations		Selected kind-of-business or operation groups					
							Individual proprie- torships (number)	Partners- hips (number)	Hotels, rooming houses, camps, and other lodging places (except membership lodging) (SIC 70 ex. 704)	Personal services (SIC 72)		Business services (SIC 73)		
										Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number
1	Iowa.....	16 387	5 120 964	1 828 700	442 204	131 041	7 172	1 516	518	262 002	2 644	333 558	1 834	1 084 134
2	Adair County.....	40	5 337	1 698	383	183	24	4	3	594	5	(D)	1	(D)
3	Adams County.....	26	3 604	1 269	310	161	13	2	3	217	4	148	-	-
4	Allamakee County.....	80	11 680	3 873	854	308	50	8	4	(D)	14	899	2	(D)
5	Waukon.....	38	6 452	1 941	469	175	22	6	2	(D)	5	394	2	(D)
6	Balance of county.....	42	5 228	1 932	385	133	28	2	2	(D)	9	505	-	-
7	Appanoose County.....	69	11 649	3 922	853	366	43	7	2	(D)	16	920	3	(D)
8	Centerville.....	55	9 734	3 317	710	331	35	4	1	(D)	15	(D)	1	(D)
9	Balance of county.....	14	1 915	605	143	35	8	3	1	(D)	1	(D)	2	(D)
10	Audubon County.....	34	4 043	1 286	288	159	20	8	1	(D)	6	569	-	-
11	Audubon.....	24	2 636	704	151	77	12	7	1	(D)	5	(D)	-	-
12	Balance of county.....	10	1 407	582	137	82	8	1	-	-	1	(D)	-	-
13	Benton County.....	98	13 471	4 182	925	424	54	6	2	(D)	14	1 232	9	631
14	Belle Plaine.....	19	3 408	960	224	121	10	1	-	-	2	(D)	2	(D)
15	Vinton.....	38	5 783	1 873	418	132	23	4	1	(D)	6	707	3	497
16	Balance of county.....	41	4 280	1 349	283	171	21	1	1	(D)	6	(D)	4	(D)
17	Black Hawk County.....	772	244 004	98 743	24 395	6 604	268	76	18	(D)	128	22 802	87	25 684
18	Cedar Falls.....	197	54 718	21 396	5 343	1 395	80	13	5	(D)	33	3 923	16	5 813
19	Evansdale.....	13	1 280	298	81	35	8	2	-	-	4	84	-	-
20	Waterloo.....	521	182 649	75 407	18 587	5 000	156	57	11	8 349	82	18 449	65	19 441
21	Balance of county.....	41	5 357	1 642	384	174	24	4	2	(D)	9	346	6	430
22	Boone County.....	116	17 364	5 911	1 429	545	51	9	2	(D)	25	2 950	8	922
23	Boone.....	97	14 682	5 046	1 226	448	43	8	2	(D)	22	2 525	8	922
24	Balance of county.....	19	2 682	865	203	97	8	1	-	-	3	425	-	-
25	Bremer County.....	103	19 415	5 619	1 273	598	53	9	6	(D)	21	1 808	5	868
26	Waverly.....	51	13 834	4 383	1 006	429	18	5	4	(D)	11	1 148	3	(D)
27	Balance of county.....	52	5 581	1 236	267	169	35	4	2	(D)	10	660	2	(D)
28	Buchanan County.....	69	11 988	3 553	755	368	32	9	-	-	13	1 227	3	(D)
29	Independence.....	45	8 520	2 678	571	297	20	8	-	-	7	507	1	(D)
30	Balance of county.....	24	3 468	875	184	71	12	1	-	-	6	720	2	(D)
31	Buena Vista County.....	138	24 574	8 988	2 132	810	68	19	5	(D)	27	2 111	13	1 684
32	Storm Lake.....	106	20 792	7 452	1 798	633	54	12	5	(D)	20	1 905	11	(D)
33	Balance of county.....	32	3 782	1 536	334	177	14	7	-	-	7	206	2	(D)
34	Butler County.....	66	11 148	3 866	941	472	41	6	1	(D)	13	1 020	2	(D)
35	Calhoun County.....	59	12 664	4 107	1 057	361	39	5	1	(D)	10	407	4	(D)
36	Carroll County.....	144	23 521	5 656	1 351	658	82	17	4	(D)	23	2 017	7	(D)
37	Carroll.....	100	18 300	4 397	1 065	540	51	14	4	(D)	16	1 400	5	(D)
38	Balance of county.....	44	5 221	1 259	286	118	31	3	-	-	7	617	2	(D)
39	Cass County.....	91	20 223	6 942	1 501	650	52	11	3	(D)	17	1 474	9	1 127
40	Atlantic.....	72	15 263	5 486	1 196	517	39	11	3	(D)	15	(D)	8	(D)
41	Balance of county.....	19	4 960	1 456	305	133	13	-	-	-	2	(D)	1	(D)
42	Cedar County.....	80	12 480	3 226	748	421	49	9	6	(D)	11	1 052	2	(D)
43	Tipton.....	27	3 000	957	225	106	18	4	-	-	3	(D)	-	-
44	Wilton (part) ▲.....	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Balance of county.....	53	9 480	2 269	523	315	31	5	6	(D)	8	(D)	2	(D)
46	Cerro Gordo County.....	331	107 167	36 949	8 711	2 527	131	39	12	5 897	54	8 088	25	5 626
47	Clear Lake ▲.....	68	10 013	2 864	681	400	34	8	5	(D)	16	726	-	-
48	Mason City.....	239	95 016	33 123	7 802	2 011	87	29	6	3 368	33	7 034	22	(D)
49	Balance of county.....	24	2 138	962	228	116	10	2	1	(D)	5	328	3	(D)
50	Cherokee County.....	80	13 102	4 378	1 050	485	36	15	3	(D)	9	865	1	(D)
51	Cherokee.....	52	10 042	3 421	821	361	18	14	3	(D)	7	(D)	-	-
52	Balance of county.....	28	3 060	957	229	124	18	1	-	-	2	(D)	1	(D)
53	Chickasaw County.....	69	11 910	3 490	798	344	47	6	4	405	16	1 095	4	(D)
54	New Hampton.....	46	9 838	2 899	652	261	25	6	2	(D)	13	1 037	2	(D)
55	Balance of county.....	23	2 072	591	146	83	22	-	2	(D)	3	58	2	(D)
56	Clarke County.....	47	10 610	2 426	517	251	29	4	5	(D)	5	(D)	3	(D)
57	Osceola.....	39	(D)	(D)	(D)	(D)	26	4	4	(D)	4	(D)	3	(D)
58	Balance of county.....	8	(D)	(D)	(D)	(D)	3	-	1	(D)	1	(D)	-	-
59	Clay County.....	130	36 531	12 121	2 986	997	54	12	6	2 213	22	7 313	18	3 919
60	Spencer.....	119	35 859	11 928	2 942	969	48	11	6	2 213	21	(D)	16	(D)
61	Balance of county.....	11	672	193	44	28	6	1	-	-	1	(D)	2	(D)
62	Clayton County.....	96	13 247	4 134	920	435	56	9	10	889	15	1 196	7	990
63	Clinton County.....	278	115 662	34 701	9 475	2 742	132	28	9	(D)	48	3 983	28	14 157
64	Camanche.....	18	9 452	5 026	1 270	566	8	2	-	-	2	(D)	2	(D)
65	Clinton.....	194	98 279	27 252	7 690	1 915	85	19	5	(D)	37	(D)	22	(D)
66	De Witt.....	41	5 061	1 462	322	161	21	6	2	(D)	6	607	2	(D)
67	Balance of county.....	25	2 870	961	193	100	18	1	2	(D)	3	37	2	(D)
68	Crawford County.....	101	24 370	6 813	1 616	625	56	7	5	(D)	18	1 656	4	(D)
69	Denison.....	72	19 197	5 330	1 303	466	39	6	5	(D)	15	(D)	4	(D)
70	Balance of county.....	29	5 173	1 483	313	159	17	1	-	-	3	(D)	-	-
71	Dallas County.....	139	20 154	6 262	1 465	638	71	19	8	(D)	25	2 339	13	836
72	Adel.....	22	3 786	1 104	249	135	11	3	-	-	5	423	1	(D)
73	Perry.....	51	8 632	2 715	669	250	24	9	-	-	10	1 362	2	(D)
74	Balance of county.....	66	7 736	2 443	547	253	36	7	8	(D)	10	554	10	(D)
75	Davis County.....	40	6 868	2 189	544	243	23	5	1	(D)	7	621	4	408
76	Bloomfield.....	33	5 903	1 843	447	187	19	4	1	(D)	7	621	2	(D)
77	Balance of county.....	7	965	346	97	56	4	1	-	-	-	-	2	(D)
78	Decatur County.....	30	6 720	2 186	522	243	18	3	2	(D)	4	708	1	(D)
79	Lamoni.....	13	2 306	613	144	73	10	1	-	-	1	(D)	-	-
80	Balance of county.....	17	4 414	1 573	378	170	8	2	2	(D)	3	(D)	1	(D)

Places With 2,500 Inhabitants or More: 1987

revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Selected kind-of-business or operation groups—Con.													
Automotive repair, services, and parking (SIC 75)		Miscellaneous repair services (SIC 76)		Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84)		Health services (SIC 80)		Legal services (SIC 81)		Social services (SIC 83)		Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733)	
Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
1 751	423 623	774	158 256	1 224	296 699	4 130	1 567 972	1 436	382 055	490	46 518	1 410	538 008
4	326	4	670	6	445	8	(D)	6	934	1	(D)	2	(D)
2	(D)	3	(D)	3	94	7	2 241	3	(D)	-	-	1	(D)
15	2 665	5	722	7	567	20	5 135	9	819	1	(D)	3	382
6	520	3	(D)	4	190	8	3 539	6	563	-	-	2	(D)
9	2 145	2	(D)	3	377	12	1 596	3	256	1	(D)	1	(D)
8	1 652	6	219	7	1 231	14	5 764	4	623	5	173	3	306
6	(D)	3	(D)	6	(D)	12	(D)	3	(D)	5	173	3	306
2	(D)	3	(D)	1	(D)	2	(D)	1	(D)	-	-	-	-
5	369	4	324	4	(D)	8	1 778	5	505	-	-	1	(D)
3	(D)	2	(D)	2	(D)	6	(D)	4	(D)	-	-	1	(D)
2	(D)	2	(D)	2	(D)	2	(D)	1	(D)	-	-	-	-
15	2 161	4	659	14	1 566	19	4 880	10	1 536	1	(D)	10	655
1	(D)	1	(D)	2	(D)	7	1 830	2	(D)	1	(D)	1	(D)
5	(D)	1	(D)	4	(D)	9	2 055	7	(D)	-	-	2	(D)
9	1 173	2	(D)	8	1 093	3	995	1	(D)	-	-	7	(D)
75	18 235	36	(D)	55	16 628	219	92 681	52	16 799	23	(D)	68	31 615
14	3 035	5	(D)	19	54	54	17 465	8	-	9	247	30	16 334
3	516	2	(D)	-	-	2	(D)	-	-	1	(D)	1	(D)
50	13 478	25	4 269	35	14 157	156	73 539	42	14 170	12	1 171	36	(D)
8	1 206	4	(D)	1	(D)	7	(D)	2	(D)	1	(D)	1	(D)
11	1 791	4	(D)	10	1 288	29	5 340	13	2 615	4	(D)	9	926
8	1 088	4	(D)	8	(D)	24	4 050	11	(D)	2	(D)	8	(D)
3	703	-	-	2	(D)	5	1 290	2	(D)	2	(D)	1	(D)
11	1 589	7	(D)	10	958	26	5 740	9	1 894	2	(D)	6	632
2	(D)	-	-	5	531	17	4 566	7	(D)	-	-	2	(D)
9	(D)	7	(D)	5	427	9	1 174	2	(D)	2	(D)	4	(D)
13	1 875	8	1 274	4	335	18	5 723	6	794	1	(D)	3	(D)
10	(D)	1	(D)	3	(D)	15	(D)	6	794	-	-	2	(D)
3	(D)	7	(D)	1	(D)	3	(D)	-	-	1	(D)	1	(D)
13	1 386	7	1 000	10	1 103	34	10 490	15	2 485	-	-	11	3 335
9	986	5	(D)	7	743	26	(D)	11	2 340	-	-	9	(D)
4	400	2	(D)	3	360	8	(D)	4	145	-	-	2	(D)
8	1 079	2	(D)	4	333	15	4 795	13	1 338	5	(D)	3	(D)
6	747	2	(D)	4	289	15	6 927	7	1 123	5	81	5	(D)
14	1 643	9	1 934	14	1 270	36	9 963	21	2 536	4	14	12	1 506
8	726	5	1 067	10	(D)	26	8 530	16	2 097	2	(D)	8	884
6	917	4	867	4	(D)	10	1 433	5	439	2	(D)	4	622
11	2 659	3	560	8	990	24	8 916	7	1 212	1	(D)	8	2 184
5	770	1	(D)	6	(D)	21	7 608	7	1 212	-	-	6	(D)
6	1 889	2	(D)	2	(D)	3	1 308	-	-	1	(D)	2	(D)
8	1 310	2	(D)	7	885	23	4 068	8	815	8	185	5	824
4	521	1	(D)	1	(D)	9	834	5	332	2	(D)	2	(D)
-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	789	1	(D)	6	(D)	14	3 234	3	483	6	(D)	3	(D)
35	5 733	18	1 760	30	4 109	81	40 167	25	6 648	13	370	31	27 482
5	(D)	3	153	9	954	13	2 991	7	851	2	(D)	6	(D)
29	4 940	15	1 067	16	2 912	64	36 136	18	5 797	10	(D)	24	26 551
1	(D)	-	-	5	243	4	1 040	-	-	1	(D)	1	(D)
10	965	5	719	8	871	24	6 262	8	1 231	7	(D)	3	(D)
6	608	1	(D)	4	528	19	5 097	6	(D)	3	(D)	3	(D)
4	357	4	(D)	4	343	5	1 165	2	(D)	4	(D)	-	-
9	2 660	6	1 070	2	(D)	13	4 248	9	1 360	1	(D)	5	372
6	2 225	3	925	1	(D)	8	3 515	6	1 138	1	(D)	4	(D)
3	435	3	145	1	(D)	5	733	3	222	-	-	1	(D)
8	1 805	-	-	6	243	9	2 322	4	691	3	(D)	4	326
6	(D)	-	-	6	243	9	2 322	3	(D)	2	(D)	2	(D)
2	(D)	-	-	-	-	-	-	1	(D)	1	(D)	2	(D)
8	1 689	6	(D)	11	1 519	36	13 990	8	2 717	4	84	10	1 337
7	(D)	6	(D)	9	(D)	34	(D)	8	2 717	3	(D)	8	(D)
1	(D)	-	-	2	(D)	2	(D)	-	-	1	(D)	2	(D)
10	1 120	7	790	9	583	26	6 710	6	742	1	(D)	4	(D)
30	5 064	11	(D)	28	3 748	78	26 907	18	(D)	4	(D)	23	(D)
3	(D)	1	(D)	5	383	4	244	-	-	-	-	1	(D)
14	3 144	7	(D)	17	(D)	57	23 509	16	3 081	2	(D)	16	(D)
6	1 046	1	(D)	3	274	13	2 105	2	(D)	2	(D)	4	(D)
7	(D)	2	(D)	3	(D)	4	1 049	-	-	-	-	2	(D)
14	6 759	12	1 505	9	935	23	5 920	7	1 678	3	(D)	6	1 749
10	6 019	3	(D)	6	651	16	4 245	6	(D)	2	(D)	5	(D)
4	740	9	(D)	3	284	7	1 675	1	(D)	1	(D)	1	(D)
19	2 561	8	999	11	885	36	8 100	12	2 342	4	(D)	2	(D)
1	(D)	1	(D)	4	321	7	1 871	3	498	-	-	-	-
4	(D)	4	369	4	(D)	18	3 570	5	1 139	2	(D)	2	(D)
14	2 100	3	(D)	3	(D)	11	2 659	4	705	2	(D)	-	-
3	(D)	1	(D)	4	184	12	3 640	5	768	2	(D)	1	(D)
2	(D)	1	(D)	2	(D)	12	3 640	5	768	1	(D)	-	-
1	(D)	-	-	2	(D)	-	-	-	-	1	(D)	1	(D)
1	(D)	2	(D)	4	238	10	4 653	3	326	1	(D)	2	(D)
1	(D)	1	(D)	1	(D)	5	1 614	1	(D)	1	(D)	2	(D)
-	-	1	(D)	3	(D)	5	3 039	2	(D)	-	-	-	-

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Counties and for

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including

	Geographic area	Estab- lish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations		Selected kind-of-business or operation groups					
							Individual proprie- torships (number)	Partner- ships (number)	Hotels, rooming houses, camps, and other lodging places (except membership lodging) (SIC 70 ex. 704)		Personal services (SIC 72)		Business services (SIC 73)	
									Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
Iowa—Con.														
1	Delaware County	76	9 580	2 975	731	250	49	9	2	(D)	11	616	7	429
2	Dyersville (part) ▲	8	1 189	487	141	42	6	1	—	—	3	(D)	—	—
3	Manchester	46	6 599	1 863	438	148	27	7	2	(D)	5	261	4	(D)
4	Balance of county	22	1 792	625	152	60	16	1	—	—	3	(D)	3	(D)
5	Des Moines County	268	80 457	27 963	7 146	1 822	115	31	9	4 693	47	4 831	28	6 617
6	Burlington	220	72 300	25 419	6 618	1 546	91	28	9	4 693	36	(D)	22	(D)
7	West Burlington	27	5 059	1 562	318	158	11	2	—	—	9	(D)	3	1 140
8	Balance of county	21	3 098	982	210	118	13	1	—	—	2	(D)	3	(D)
9	Dickinson County	135	29 713	8 502	1 718	845	72	17	17	8 088	22	1 509	12	1 302
10	Spirit Lake	58	10 481	3 614	835	358	29	12	3	250	11	795	5	214
11	Balance of county	77	19 232	4 888	883	487	43	5	14	7 838	11	714	7	1 088
12	Dubuque County	481	217 030	91 141	24 642	5 152	201	31	14	10 979	90	12 611	55	40 243
13	Dubuque	398	204 235	87 064	23 664	4 802	146	27	11	10 698	78	11 869	48	39 677
14	Dyersville (part) ▲	27	4 614	1 603	356	102	17	1	1	(D)	5	280	4	(D)
15	Balance of county	56	8 181	2 474	622	248	38	3	2	(D)	7	462	3	(D)
16	Emmet County	71	14 887	5 020	1 142	405	37	11	2	(D)	12	1 327	2	(D)
17	Estherville	55	10 741	3 277	757	271	28	10	2	(D)	9	(D)	2	(D)
18	Balance of county	16	4 146	1 743	385	134	9	1	—	—	3	(D)	—	—
19	Fayette County	126	20 303	7 365	1 685	654	70	10	4	(D)	20	4 387	8	1 205
20	Oelwein	57	11 043	4 573	1 040	382	30	3	1	(D)	11	3 480	3	517
21	West Union	33	4 533	1 461	320	107	18	5	1	(D)	4	440	4	(D)
22	Balance of county	36	4 727	1 331	325	165	22	2	2	(D)	5	467	1	(D)
23	Floyd County	106	21 105	7 742	1 869	682	52	9	3	975	15	1 927	9	1 320
24	Charles City	79	18 441	6 752	1 630	544	39	7	2	(D)	10	1 648	8	(D)
25	Balance of county	27	2 664	990	239	138	13	2	1	(D)	5	279	1	(D)
26	Franklin County	63	8 638	2 916	722	290	40	8	2	(D)	12	987	2	(D)
27	Hampton	46	7 336	2 546	641	252	26	8	1	(D)	8	734	1	(D)
28	Balance of county	17	1 302	370	81	38	14	—	1	(D)	4	253	1	(D)
29	Fremont County	39	6 969	2 603	660	305	21	3	3	(D)	4	458	3	(D)
30	Shenandoah (part) ▲	3	(D)	(D)	(D)	(D)	2	—	—	—	—	—	—	—
31	Balance of county	36	(D)	(D)	(D)	(D)	19	3	3	(D)	4	458	3	(D)
32	Greene County	63	9 238	2 845	633	307	36	5	2	(D)	11	1 168	1	(D)
33	Jefferson	47	8 029	2 450	558	268	28	4	1	(D)	7	(D)	1	(D)
34	Balance of county	16	1 209	395	75	39	8	1	1	(D)	4	(D)	—	—
35	Grundy County	65	10 473	3 651	943	319	34	9	1	(D)	11	877	4	664
36	Grundy Center	24	3 820	1 215	285	106	15	3	1	(D)	3	(D)	—	—
37	Balance of county	41	6 653	2 436	658	213	19	6	—	—	8	(D)	4	664
38	Guthrie County	47	7 719	2 477	626	346	27	3	3	165	7	525	1	(D)
39	Hamilton County	99	18 222	6 416	1 553	673	61	7	3	642	17	1 233	7	2 393
40	Webster City	74	12 277	3 963	928	402	48	6	1	(D)	15	(D)	5	(D)
41	Balance of county	25	5 945	2 453	625	271	13	1	2	(D)	2	(D)	2	(D)
42	Hancock County	60	7 224	2 354	573	315	36	3	3	(D)	12	562	3	(D)
43	Forest City (part) ▲	—	—	—	—	—	—	—	—	—	—	—	—	—
44	Garner	20	2 873	1 012	248	122	10	1	2	(D)	3	(D)	2	(D)
45	Balance of county	40	4 351	1 342	325	193	26	2	1	(D)	9	(D)	1	(D)
46	Hardin County	116	17 955	5 808	1 509	610	63	12	5	393	21	1 423	12	2 199
47	Eldora	30	4 839	2 080	430	186	16	—	1	(D)	4	(D)	1	(D)
48	Iowa Falls	53	10 430	2 981	900	333	26	10	1	(D)	11	775	8	2 072
49	Balance of county	33	2 686	747	179	91	21	2	3	(D)	6	(D)	3	(D)
50	Harrison County	54	9 671	3 514	824	393	31	3	2	(D)	8	943	1	(D)
51	Missouri Valley	23	4 409	1 554	379	152	12	1	1	(D)	1	(D)	1	(D)
52	Balance of county	31	5 262	1 960	445	241	19	2	1	(D)	7	(D)	—	—
53	Henry County	97	55 952	26 987	5 808	1 523	48	11	4	(D)	14	(D)	7	(D)
54	Mount Pleasant	64	49 531	24 778	5 370	1 291	27	9	2	(D)	8	(D)	5	(D)
55	Balance of county	33	6 421	2 209	438	232	21	2	2	(D)	6	(D)	2	(D)
56	Howard County	44	5 744	1 751	438	182	29	3	1	(D)	10	965	4	578
57	Cresco	36	4 497	1 341	344	111	24	3	1	(D)	8	(D)	4	578
58	Balance of county	8	1 247	410	94	71	5	—	—	—	2	(D)	—	—
59	Humboldt County	58	8 717	2 618	606	295	36	5	4	(D)	12	1 127	6	476
60	Humboldt	42	7 491	2 306	543	267	26	5	3	(D)	9	(D)	3	(D)
61	Balance of county	16	1 226	312	63	28	10	—	1	(D)	3	(D)	3	(D)
62	Ida County	50	7 295	2 320	523	255	28	6	1	(D)	8	971	3	(D)
63	Iowa County	69	13 142	3 971	896	524	37	11	6	3 790	9	659	2	(D)
64	Jackson County	101	16 583	5 153	1 182	566	68	9	6	918	11	465	3	(D)
65	Maquoketa	60	9 972	3 792	863	370	38	8	3	236	7	297	2	(D)
66	Balance of county	41	6 611	1 361	319	196	30	1	3	682	4	168	1	(D)
67	Jasper County	152	27 678	9 627	2 212	992	74	15	5	2 329	31	2 758	9	689
68	Newton	102	20 155	6 992	1 656	649	45	14	4	(D)	21	2 134	6	(D)
69	Balance of county	50	7 523	2 635	556	343	29	1	1	(D)	10	624	3	(D)
70	Jefferson County	137	41 851	15 957	3 441	1 024	47	8	4	1 553	8	2 781	42	9 808
71	Fairfield	125	40 131	15 461	3 361	976	40	7	4	1 553	7	(D)	39	(D)
72	Balance of county	12	1 720	496	80	48	7	1	—	—	1	(D)	3	(D)
73	Johnson County	520	211 605	72 801	17 547	4 518	227	54	23	14 122	90	10 656	65	87 226
74	Coralville	68	17 018	5 650	1 280	696	26	5	12	(D)	8	568	10	2 294
75	Iowa City	388	185 619	63 574	15 413	3 488	168	47	10	6 606	76	9 810	46	83 824
76	Balance of county	64	8 968	3 577	854	334	33	2	1	(D)	6	278	9	1 108
77	Jones County	78	12 152	3 557	773	395	42	12	3	147	16	1 282	1	(D)
78	Anamosa	27	4 655	1 470	341	152	11	5	1	(D)	6	(D)	1	(D)
79	Monticello	38	6 120	1 815	380	210	24	5	1	(D)	8	527	—	—
80	Balance of county	13	1 377	272	52	33	7	2	1	(D)	2	(D)	—	—
81	Keokuk County	36	6 462	2 162	479	284	19	3	1	(D)	7	419	1	(D)

Places With 2,500 Inhabitants or More: 1987—Con.

revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Selected kind-of-business or operation groups—Con.													
Automotive repair, services, and parking (SIC 75)		Miscellaneous repair services (SIC 76)		Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84)		Health services (SIC 80)		Legal services (SIC 81)		Social services (SIC 83)		Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733)	
Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
5	460	6	558	7	532	16	3 343	9	1 651	4	58	8	1 846
—	—	—	—	—	—	1	(D)	4	(D)	—	—	—	—
2	(D)	3	(D)	4	(D)	14	(D)	5	(D)	1	(D)	5	(D)
3	(D)	3	(D)	3	(D)	1	(D)	—	—	3	(D)	3	(D)
25	23 606	8	(D)	22	4 298	92	26 015	16	4 815	6	(D)	15	3 445
21	(D)	7	(D)	12	2 368	81	24 042	16	4 815	5	(D)	11	3 231
3	1 561	—	—	7	771	4	668	—	—	—	—	1	(D)
1	(D)	1	(D)	3	1 159	7	1 305	—	—	1	(D)	3	(D)
11	2 041	7	(D)	16	4 359	27	8 319	9	964	3	(D)	11	2 061
5	579	2	(D)	2	(D)	16	6 241	6	(D)	2	(D)	6	1 113
6	1 462	5	(D)	14	(D)	11	2 078	3	(D)	1	(D)	5	948
64	15 237	20	2 559	41	16 337	119	97 448	29	8 166	9	(D)	37	12 280
43	11 214	10	(D)	31	14 799	107	94 480	26	7 722	8	(D)	34	(D)
6	1 546	1	(D)	3	543	6	(D)	1	(D)	—	—	—	—
15	2 477	9	1 209	7	995	6	(D)	2	(D)	1	(D)	3	(D)
7	1 231	3	(D)	5	577	27	6 960	6	2 179	3	(D)	4	936
4	(D)	3	(D)	3	(D)	21	4 418	6	2 179	2	(D)	3	(D)
3	(D)	—	—	2	(D)	6	2 542	—	—	1	(D)	1	(D)
12	1 088	11	1 070	8	1 202	33	8 053	15	1 123	2	(D)	12	1 831
4	(D)	5	477	3	(D)	18	4 671	1	(D)	1	(D)	5	856
1	(D)	—	—	4	917	8	1 364	7	699	1	(D)	3	282
7	612	6	593	1	(D)	7	2 018	2	(D)	—	—	4	693
9	1 089	6	1 243	8	(D)	32	10 551	11	1 642	3	(D)	9	1 232
4	746	5	(D)	6	(D)	26	9 387	10	(D)	—	—	7	(D)
5	343	1	(D)	2	(D)	6	1 164	1	(D)	3	(D)	2	(D)
6	868	4	472	6	398	15	3 360	9	1 761	4	(D)	3	237
5	(D)	3	(D)	3	(D)	12	3 003	8	(D)	2	(D)	3	237
1	(D)	1	(D)	3	(D)	3	357	1	(D)	2	(D)	—	—
2	(D)	3	95	2	(D)	7	3 308	5	1 016	6	80	4	331
2	(D)	—	—	1	(D)	1	(D)	—	—	—	—	1	(D)
2	(D)	3	95	1	(D)	6	(D)	5	1 016	6	80	3	(D)
10	1 589	4	185	7	537	13	3 777	6	1 111	4	(D)	4	457
7	1 342	2	(D)	6	(D)	12	(D)	6	1 111	2	(D)	3	(D)
3	247	2	(D)	1	(D)	1	(D)	—	—	2	(D)	1	(D)
8	2 048	3	(D)	7	523	18	3 738	8	1 200	2	(D)	3	(D)
1	(D)	1	(D)	1	(D)	8	1 520	6	(D)	2	(D)	1	(D)
7	(D)	2	(D)	6	(D)	10	2 218	2	(D)	—	—	2	(D)
6	906	4	(D)	3	121	13	4 381	9	701	1	(D)	—	—
9	1 135	5	509	6	712	30	8 612	10	1 304	2	(D)	8	705
7	(D)	3	(D)	5	(D)	23	6 997	9	(D)	1	(D)	5	40
2	(D)	2	(D)	1	(D)	7	1 615	1	(D)	1	(D)	3	(D)
8	1 216	2	(D)	6	271	12	3 637	6	720	4	74	4	201
—	—	—	—	—	—	—	—	—	—	—	—	—	—
8	1 216	1	(D)	2	(D)	5	1 676	3	303	—	—	2	(D)
7	1 030	7	497	9	(D)	7	1 961	3	417	4	74	2	(D)
—	—	2	(D)	1	1 156	31	8 307	12	2 398	4	(D)	7	325
6	(D)	3	158	6	971	12	2 906	6	1 284	—	—	3	(D)
1	(D)	2	(D)	2	(D)	13	4 371	4	(D)	—	—	1	(D)
9	1 376	2	(D)	2	(D)	6	1 030	2	(D)	4	(D)	3	143
3	538	—	—	2	(D)	18	5 441	6	611	2	(D)	2	(D)
6	838	2	(D)	2	(D)	10	2 135	4	(D)	—	—	—	—
7	(D)	5	1 283	6	(D)	8	3 306	2	(D)	2	(D)	2	(D)
2	(D)	2	(D)	2	(D)	27	7 437	12	2 275	3	192	12	4 153
5	(D)	3	(D)	4	(D)	21	5 474	10	(D)	3	192	9	3 891
5	621	1	(D)	4	415	6	1 963	2	(D)	—	—	3	262
5	621	1	(D)	4	415	10	2 294	5	648	2	(D)	2	(D)
—	—	—	—	4	—	6	1 250	5	648	1	(D)	1	(D)
3	(D)	3	(D)	4	403	4	1 044	—	—	1	(D)	1	(D)
2	(D)	1	(D)	1	(D)	14	3 532	4	(D)	2	(D)	6	489
1	(D)	2	(D)	3	(D)	13	(D)	4	(D)	2	(D)	4	(D)
4	440	3	222	4	226	1	(D)	—	—	—	—	2	(D)
5	510	1	(D)	10	226	12	3 472	6	1 076	3	(D)	6	452
19	1 798	5	(D)	22	437	22	5 095	10	1 405	2	(D)	2	(D)
7	703	1	(D)	6	1 041	25	7 391	13	1 240	8	626	4	190
12	1 095	4	(D)	4	(D)	20	6 026	11	(D)	3	284	2	(D)
17	2 513	12	1 804	2	(D)	5	1 365	2	(D)	5	342	2	(D)
9	1 166	6	1 126	11	1 915	38	11 810	13	2 432	6	91	10	1 337
8	1 347	6	678	7	(D)	26	8 526	12	(D)	3	(D)	8	(D)
4	(D)	2	(D)	4	(D)	12	3 284	1	(D)	3	(D)	2	(D)
2	(D)	1	(D)	7	1 033	21	6 346	8	1 427	3	(D)	33	11 811
2	(D)	1	(D)	6	(D)	21	6 346	7	(D)	2	(D)	32	(D)
—	—	—	—	1	(D)	—	—	1	(D)	1	(D)	1	(D)
54	11 822	23	2 938	36	9 531	115	38 658	35	8 191	26	1 950	41	24 992
13	2 337	3	86	3	176	10	3 146	1	(D)	3	(D)	5	635
34	8 609	13	2 145	27	8 400	91	31 979	34	(D)	18	1 268	31	23 770
7	876	7	707	6	955	14	3 533	—	—	5	(D)	5	587
7	914	4	723	9	716	25	6 259	8	1 685	3	(D)	2	(D)
—	—	—	—	3	(D)	10	(D)	4	(D)	1	(D)	1	(D)
4	(D)	2	(D)	4	291	13	3 509	4	(D)	1	(D)	1	(D)
3	(D)	2	(D)	2	(D)	2	(D)	—	—	1	(D)	—	—
5	574	2	(D)	3	(D)	10	3 460	5	443	1	(D)	—	—

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Counties and for

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including

	Geographic area	Estab- lish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations		Selected kind-of-business or operation groups					
							Individual proprie- torships (number)	Partner- ships (number)	Hotels, rooming houses, camps, and other lodging places (except membership lodging) (SIC 70 ex. 704)		Personal services (SIC 72)		Business services (SIC 73)	
									Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
	Iowa—Con.													
1	Kossuth County	100	11 946	2 875	718	307	68	10	3	(D)	24	1 292	5	757
2	Algona	66	9 350	2 191	542	229	46	8	3	(D)	13	838	4	(D)
3	Balance of county	34	2 596	684	176	78	22	2	—	—	11	454	1	(D)
4	Lee County	215	41 974	14 344	3 425	1 595	113	19	10	3 300	33	4 254	22	4 555
5	Fort Madison	86	16 702	5 378	1 219	588	49	13	7	(D)	14	1 618	5	(D)
6	Keokuk	101	19 357	7 048	1 743	774	47	5	2	(D)	16	2 436	15	2 491
7	Balance of county	28	5 915	1 918	463	233	17	1	1	(D)	3	200	2	(D)
8	Linn County	1 167	545 327	174 630	42 073	11 320	427	96	24	25 434	171	20 825	182	234 883
9	Cedar Rapids	960	488 446	156 630	37 770	9 643	325	80	19	24 727	139	18 730	155	220 225
10	Hiawatha	14	2 422	821	159	47	7	—	—	—	—	—	2	(D)
11	Marion	108	34 510	12 545	2 991	1 195	47	7	1	(D)	18	1 129	18	6 653
12	Mount Vernon	28	8 009	1 549	390	181	16	5	2	(D)	2	(D)	2	(D)
13	Balance of county	57	11 940	3 085	763	254	32	4	2	(D)	12	(D)	5	(D)
14	Louisa County	41	6 905	2 265	568	311	28	5	2	(D)	8	772	1	(D)
15	Lucas County	36	8 653	2 754	542	248	23	4	1	(D)	6	656	3	(D)
16	Chariton	32	7 845	2 416	483	233	20	4	1	(D)	6	656	3	(D)
17	Balance of county	4	808	338	59	15	3	—	—	—	—	—	—	—
18	Lyon County	50	8 653	3 187	810	276	27	7	1	(D)	5	(D)	1	(D)
19	Rock Rapids	29	6 871	2 777	724	238	13	5	1	(D)	3	(D)	1	(D)
20	Balance of county	21	1 782	410	86	38	14	2	—	—	2	(D)	—	—
21	Madison County	62	9 240	3 025	733	363	33	8	3	(D)	11	739	5	(D)
22	Winterset	46	6 955	2 250	544	269	27	7	2	(D)	9	(D)	5	(D)
23	Balance of county	16	2 285	775	189	94	6	1	1	(D)	2	(D)	—	—
24	Mahaska County	113	26 696	8 704	2 080	781	51	13	6	889	23	2 004	9	770
25	Oskaloosa	100	23 741	7 906	1 926	675	44	12	6	889	19	1 466	8	(D)
26	Balance of county	13	2 955	798	154	106	7	1	—	—	4	538	1	(D)
27	Marion County	122	24 552	8 248	1 981	713	59	9	3	707	23	2 225	12	2 114
28	Knoxville	55	11 338	4 254	1 018	407	30	5	1	(D)	14	1 261	3	(D)
29	Pella	49	10 948	3 237	793	235	20	4	2	(D)	8	(D)	7	1 526
30	Balance of county	18	2 266	757	170	71	9	—	—	—	1	(D)	2	(D)
31	Marshall County	218	59 534	20 417	5 796	1 370	116	22	6	2 434	40	4 695	24	4 171
32	Marshalltown	194	55 874	19 459	5 570	1 258	101	20	5	(D)	34	4 394	21	(D)
33	Balance of county	24	3 660	958	226	112	15	2	1	(D)	6	301	3	(D)
34	Mills County	51	13 477	5 477	1 378	502	30	6	3	(D)	11	(D)	3	199
35	Glenwood	37	11 664	4 842	1 244	410	20	5	3	(D)	9	(D)	1	(D)
36	Balance of county	14	1 813	635	134	92	10	1	—	—	2	(D)	2	(D)
37	Mitchell County	46	6 667	2 241	486	209	28	5	1	(D)	11	926	2	(D)
38	Osage	24	4 319	1 719	367	144	13	4	—	—	8	(D)	1	(D)
39	Balance of county	22	2 348	522	119	65	15	1	1	(D)	3	(D)	1	(D)
40	Monona County	59	18 152	4 187	934	468	34	7	4	(D)	15	1 052	5	(D)
41	Onawa	26	5 002	1 866	379	167	12	5	—	—	5	(D)	4	(D)
42	Balance of county	33	13 150	2 321	555	301	22	2	4	(D)	10	(D)	1	(D)
43	Monroe County	41	7 542	2 315	558	295	16	9	1	(D)	9	924	2	(D)
44	Albia	37	6 421	1 804	449	248	16	8	1	(D)	9	924	1	(D)
45	Balance of county	4	1 121	511	109	47	—	1	—	—	—	—	1	(D)
46	Montgomery County	55	12 986	4 784	1 120	364	23	3	1	(D)	11	1 218	4	(D)
47	Red Oak	43	11 111	4 071	979	283	16	2	1	(D)	8	(D)	4	(D)
48	Balance of county	12	1 875	713	141	81	7	1	—	—	3	(D)	—	—
49	Muscatine County	203	65 740	29 542	9 048	1 942	105	14	7	2 578	48	4 739	19	6 884
50	Muscatine	155	55 884	24 871	8 015	1 536	76	10	7	2 578	40	(D)	10	(D)
51	West Liberty	17	1 924	599	135	53	11	2	—	—	4	362	1	(D)
52	Wilton (part) ▲	12	6 295	3 647	821	297	6	1	—	—	1	(D)	3	(D)
53	Balance of county	19	1 637	425	77	56	12	1	—	—	3	68	5	342
54	O'Brien County	105	14 688	4 580	1 073	472	66	12	3	(D)	21	1 350	1	(D)
55	Sheldon (part) ▲	53	6 966	1 939	482	198	33	4	3	(D)	11	558	—	—
56	Balance of county	52	7 722	2 641	591	274	33	8	—	—	10	792	1	(D)
57	Osceola County	29	4 043	1 224	292	137	12	4	2	(D)	4	(D)	—	—
58	Sibley	18	3 618	1 105	265	123	4	3	1	(D)	1	(D)	—	—
59	Balance of county	11	425	119	27	14	8	1	1	(D)	3	(D)	—	—
60	Page County	91	16 492	5 444	1 285	454	49	9	2	(D)	14	1 702	2	(D)
61	Clarinda	33	3 966	1 082	261	144	17	5	2	(D)	4	(D)	1	(D)
62	Shenandoah (part) ▲	51	(D)	(D)	(D)	(D)	26	3	—	—	9	1 046	1	(D)
63	Balance of county	7	(D)	(D)	(D)	(D)	6	1	—	—	1	(D)	—	—
64	Palo Alto County	56	8 799	3 152	677	339	32	3	2	(D)	10	1 034	2	(D)
65	Emmetsburg	38	6 223	2 263	494	254	23	3	1	(D)	6	(D)	1	(D)
66	Balance of county	18	2 576	889	183	85	9	—	1	(D)	4	(D)	1	(D)
67	Plymouth County	109	19 376	6 346	1 512	672	63	12	1	(D)	20	1 224	6	(D)
68	Le Mars	66	14 539	4 596	1 120	468	34	8	1	(D)	11	809	3	(D)
69	Balance of county	43	4 837	1 750	392	204	29	4	—	—	9	415	3	(D)
70	Pocahontas County	61	7 713	2 577	616	305	40	4	3	278	10	853	1	(D)
71	Polk County	2 687	1 258 180	466 555	110 160	28 391	740	199	51	67 224	331	62 663	498	335 277
72	Altoona	51	26 985	7 926	1 554	589	18	3	3	(D)	8	1 213	9	2 801
73	Ankeny	104	18 593	6 812	1 572	636	40	9	1	(D)	22	1 958	11	(D)
74	Carlisle (part) ▲	—	—	—	—	—	—	—	—	—	—	—	—	—
75	Clive	103	31 235	11 606	2 802	1 191	26	10	2	(D)	9	422	29	10 377
76	Des Moines	1 726	965 465	356 103	85 123	19 908	462	131	30	43 832	208	45 221	310	264 099

Places With 2,500 Inhabitants or More: 1987—Con.

revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Selected kind-of-business or operation groups—Con.													
Automotive repair, services, and parking (SIC 75)		Miscellaneous repair services (SIC 76)		Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84)		Health services (SIC 80)		Legal services (SIC 81)		Social services (SIC 83)		Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733)	
Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
7	921	7	806	7	558	22	4 210	13	2 513	5	(D)	7	504
3	421	3	(D)	5	(D)	16	3 315	11	(D)	2	(D)	6	(D)
4	500	4	(D)	2	(D)	6	895	2	(D)	3	26	1	(D)
25	3 795	11	1 884	13	1 507	68	18 616	16	2 851	7	(D)	9	878
6	647	3	(D)	7	(D)	31	6 998	7	1 610	3	(D)	3	(D)
10	1 173	3	(D)	5	770	31	8 783	9	1 241	3	(D)	6	(D)
9	1 975	5	(D)	1	(D)	6	2 835	-	-	1	(D)	-	-
123	37 850	46	9 634	75	15 897	278	111 368	107	34 852	34	3 709	113	47 617
86	28 264	31	6 832	64	14 033	236	100 245	99	33 470	25	(D)	95	(D)
7	(D)	-	-	-	-	3	707	-	-	1	(D)	1	(D)
19	5 716	6	1 467	3	639	20	6 605	4	(D)	5	(D)	12	(D)
3	(D)	1	(D)	3	176	9	2 177	1	(D)	1	(D)	4	(D)
8	2 013	8	(D)	5	1 049	10	1 634	3	(D)	2	(D)	1	(D)
4	530	3	(D)	2	(D)	12	3 561	6	835	-	-	3	224
3	(D)	2	(D)	2	(D)	11	4 215	5	1 036	2	(D)	1	(D)
3	(D)	1	(D)	2	(D)	8	(D)	5	1 036	2	(D)	1	(D)
-	-	1	(D)	-	-	3	(D)	-	-	-	-	-	-
7	556	5	1 175	4	336	13	(D)	6	725	2	(D)	5	(D)
1	(D)	3	(D)	2	(D)	9	(D)	3	515	2	(D)	4	(D)
6	(D)	2	(D)	2	(D)	4	(D)	3	210	-	-	1	(D)
5	723	3	(D)	4	319	16	4 324	7	914	3	(D)	4	278
4	(D)	1	(D)	3	(D)	12	3 355	6	(D)	1	(D)	3	(D)
1	(D)	2	(D)	1	(D)	4	969	1	(D)	2	(D)	1	(D)
12	3 270	4	1 102	6	1 156	26	9 097	12	2 286	4	(D)	8	5 062
10	(D)	3	(D)	5	(D)	22	(D)	12	2 286	4	(D)	8	5 062
2	(D)	1	(D)	1	(D)	4	(D)	-	-	-	-	-	26
10	2 569	3	(D)	10	1 527	34	10 733	10	1 655	1	(D)	15	2 169
4	(D)	-	-	5	925	16	6 187	6	907	1	(D)	5	(D)
4	1 830	1	(D)	3	(D)	12	3 422	4	748	-	-	8	1 491
2	(D)	2	(D)	2	(D)	6	1 124	-	-	-	-	2	(D)
21	7 475	12	1 786	17	2 899	58	26 960	16	5 220	8	431	16	3 463
18	7 204	10	(D)	15	(D)	53	25 497	16	5 220	6	(D)	16	3 463
3	271	2	(D)	2	(D)	5	1 463	-	-	2	(D)	-	33
7	879	3	509	5	498	11	5 609	4	311	2	(D)	2	(D)
3	(D)	-	-	4	(D)	10	(D)	4	311	1	(D)	2	(D)
4	(D)	3	509	1	(D)	1	(D)	-	-	1	(D)	-	36
8	995	3	969	1	(D)	9	2 559	5	858	2	(D)	3	(D)
2	(D)	-	-	1	(D)	5	2 197	4	(D)	1	(D)	1	(D)
6	(D)	3	969	-	-	4	362	1	(D)	1	(D)	2	(D)
5	(D)	3	130	6	(D)	9	5 547	8	1 111	1	(D)	3	775
2	(D)	-	-	3	(D)	4	2 451	6	(D)	-	-	2	(D)
3	(D)	3	130	3	(D)	5	3 096	2	(D)	1	(D)	1	(D)
2	(D)	2	(D)	5	475	11	2 839	4	698	2	(D)	3	(D)
1	(D)	2	(D)	3	(D)	11	2 839	4	698	2	(D)	3	(D)
1	(D)	-	-	2	(D)	-	-	-	-	-	-	-	45
9	1 018	3	(D)	3	(D)	16	6 026	5	595	-	-	3	768
4	422	2	(D)	2	(D)	15	(D)	4	(D)	-	-	3	768
5	596	1	(D)	1	(D)	1	(D)	1	(D)	-	-	-	48
18	2 949	10	(D)	15	2 348	43	15 211	24	4 863	5	(D)	14	(D)
14	2 633	4	(D)	11	1 954	37	13 615	18	4 321	3	(D)	11	(D)
1	(D)	-	-	2	(D)	3	(D)	3	(D)	2	(D)	1	(D)
1	(D)	2	(D)	-	-	3	(D)	1	(D)	-	-	1	(D)
2	(D)	4	(D)	2	(D)	-	-	2	(D)	-	-	1	(D)
11	1 279	8	1 415	9	941	31	6 371	8	1 662	1	(D)	10	1 245
4	891	3	710	4	409	16	2 453	2	(D)	-	-	9	(D)
7	388	5	705	5	532	15	3 918	6	(D)	1	(D)	1	(D)
5	411	1	(D)	3	(D)	6	1 867	3	768	2	(D)	3	174
3	(D)	-	-	3	(D)	6	1 867	3	768	-	-	1	(D)
2	(D)	1	(D)	-	-	-	-	-	-	2	(D)	2	(D)
8	775	6	513	6	389	31	6 736	9	1 159	1	(D)	12	5 052
1	(D)	2	(D)	3	(D)	12	(D)	4	687	1	(D)	3	179
4	546	3	(D)	3	(D)	19	(D)	5	472	-	-	7	(D)
3	(D)	1	(D)	-	-	-	-	-	-	-	-	2	(D)
3	(D)	3	(D)	7	521	15	4 419	4	394	5	(D)	5	509
2	(D)	2	(D)	4	(D)	9	2 846	4	394	4	(D)	5	509
1	(D)	1	(D)	3	(D)	6	1 573	-	-	1	(D)	-	66
13	1 757	6	896	11	1 162	27	7 972	9	932	4	(D)	11	1 862
8	1 102	3	(D)	6	752	18	5 303	4	711	3	(D)	8	(D)
5	655	3	(D)	5	410	9	2 669	5	221	1	(D)	3	(D)
7	551	3	(D)	2	(D)	15	3 443	9	946	4	(D)	7	629
307	114 466	98	29 326	180	95 990	614	285 020	203	120 535	68	9 945	295	131 264
7	3 502	1	(D)	4	(D)	10	4 668	3	995	3	(D)	3	(D)
14	2 042	2	(D)	7	(D)	23	6 028	4	626	4	1 080	14	2 801
-	-	-	-	-	-	-	-	-	-	-	-	-	74
6	2 116	5	834	12	5 462	14	4 594	5	259	4	(D)	11	2 516
214	93 124	61	24 742	108	65 952	415	219 432	165	112 063	31	3 295	165	91 052

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Counties and for

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including

Geographic area	Estab- lish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations		Selected kind-of-business or operation groups					
						Individual proprie- torships (number)	Partner- ships (number)	Hotels, rooming houses, camps, and other lodging places (except membership lodging) (SIC 70 ex. 704)		Personal services (SIC 72)		Business services (SIC 73)	
								Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
Iowa—Con.													
Polk County—Con.													
1 Johnston	20	5 458	3 080	615	146	4	—	1	(D)	4	460	5	(D)
2 Pleasant Hill	12	4 910	2 017	444	176	2	1	—	—	3	147	2	(D)
3 Urbandale	130	26 790	9 710	2 076	711	43	6	5	4 117	20	2 922	25	2 962
4 West Des Moines	360	131 822	52 866	12 293	3 676	82	21	2	(D)	35	5 127	78	36 579
5 Windsor Heights	68	19 470	7 574	1 656	625	17	10	1	(D)	13	3 974	9	4 977
6 Balance of county	113	27 452	8 861	2 025	733	46	8	6	4 874	9	1 219	20	5 720
7 Pottawattamie County	439	133 763	46 959	10 379	3 377	186	27	20	(D)	60	9 081	52	(D)
8 Carter Lake	7	654	145	28	15	2	—	—	—	1	(D)	—	—
9 Council Bluffs	361	121 397	43 015	9 480	3 002	148	25	14	8 202	45	8 083	47	6 367
10 Balance of county	71	11 712	3 799	871	360	36	2	6	1 202	14	(D)	5	283
11 Poweshiek County	115	25 512	7 724	1 898	576	55	14	3	(D)	22	1 593	7	(D)
12 Grinnell	80	15 022	4 873	1 205	364	36	12	1	(D)	19	1 382	4	(D)
13 Balance of county	35	10 490	2 851	693	212	19	2	2	(D)	3	211	3	(D)
14 Ringgold County	22	4 274	1 540	399	188	14	1	—	—	7	474	—	—
15 Sac County	62	8 212	2 614	665	292	33	3	2	(D)	12	848	2	(D)
16 Sac City	26	4 101	1 499	380	171	13	1	1	(D)	5	(D)	1	(D)
17 Balance of county	36	4 111	1 115	285	121	20	2	1	(D)	7	(D)	1	(D)
18 Scott County	1 059	357 706	134 313	32 959	9 535	384	83	18	19 701	145	23 241	148	66 163
19 Bettendorf	183	58 171	22 367	5 187	2 553	67	12	4	(D)	35	5 132	33	21 166
20 Davenport	790	284 576	107 189	26 672	6 635	281	63	12	12 858	104	17 793	109	43 869
21 Eldridge	33	5 498	1 888	449	154	12	3	—	—	3	167	—	—
22 Le Claire	8	578	141	31	14	3	1	—	—	—	—	1	(D)
23 Balance of county	45	8 883	2 728	620	179	21	4	2	(D)	3	149	5	(D)
24 Shelby County	67	16 290	6 530	1 587	603	36	5	4	(D)	15	1 252	4	(D)
25 Harlan	48	12 668	5 030	1 189	454	26	5	3	(D)	12	(D)	3	(D)
26 Balance of county	19	3 622	1 500	398	149	10	—	1	(D)	3	(D)	1	(D)
27 Sioux County	152	22 185	6 516	1 505	672	93	19	4	214	29	1 814	12	1 858
28 Hawarden	27	2 584	776	161	107	18	4	1	(D)	7	261	1	(D)
29 Orange City	33	6 691	2 005	490	175	21	3	2	(D)	8	403	1	(D)
30 Rock Valley	20	3 151	953	225	68	14	3	—	—	5	868	3	(D)
31 Sheldon (part) ▲	—	—	—	—	—	—	—	—	—	—	—	—	—
32 Sioux Center	43	6 351	1 919	426	193	21	7	1	(D)	7	(D)	4	556
33 Balance of county	29	3 408	863	203	129	19	2	—	—	2	(D)	3	(D)
34 Story County	379	128 066	46 707	11 229	3 382	153	42	18	10 428	63	6 595	49	37 107
35 Ames	269	82 866	33 320	7 960	2 252	101	32	14	10 020	44	5 635	40	(D)
36 Nevada	47	35 186	9 596	2 365	850	20	4	—	—	8	417	4	(D)
37 Story City	19	3 274	1 033	219	83	10	2	2	(D)	6	423	1	(D)
38 Balance of county	44	6 740	2 758	685	197	22	4	2	(D)	5	120	4	(D)
39 Tama County	65	11 135	3 173	710	397	41	10	3	204	16	1 079	3	(D)
40 Tama	18	4 042	1 136	240	138	8	5	2	(D)	3	(D)	2	(D)
41 Balance of county	47	7 093	2 037	470	259	33	5	1	(D)	13	(D)	1	(D)
42 Taylor County	30	5 372	2 060	456	245	18	3	—	—	3	258	1	(D)
43 Union County	72	16 890	6 243	1 485	543	35	5	4	(D)	15	1 676	11	3 910
44 Creston	63	15 581	5 752	1 361	478	31	5	4	(D)	11	(D)	10	(D)
45 Balance of county	9	1 309	491	124	65	4	—	—	—	4	(D)	1	(D)
46 Van Buren County	26	2 738	657	161	60	13	4	—	—	6	405	2	(D)
47 Wapello County	183	49 174	18 596	4 380	1 243	90	17	5	1 834	40	4 298	21	6 180
48 Ottumwa	165	46 280	17 531	4 126	1 157	81	16	5	1 834	37	4 006	18	(D)
49 Balance of county	18	2 894	1 065	254	86	9	1	—	—	3	292	3	(D)
50 Warren County	146	31 793	9 541	2 233	936	75	15	4	(D)	24	2 752	12	2 098
51 Carlisle (part) ▲	20	5 123	1 728	415	168	9	3	—	—	3	525	2	(D)
52 Indianola	92	13 230	4 644	1 076	469	47	11	4	(D)	14	1 367	4	(D)
53 Norwalk	15	3 271	1 509	291	170	8	1	—	—	4	(D)	—	—
54 Balance of county	19	10 169	1 660	451	129	11	—	—	—	3	(D)	6	(D)
55 Washington County	84	14 911	4 486	1 111	499	47	12	3	(D)	16	1 589	3	(D)
56 Washington	54	9 884	2 911	717	303	25	10	—	—	11	1 171	2	(D)
57 Balance of county	30	5 027	1 575	394	196	22	2	3	(D)	5	418	1	(D)
58 Wayne County	29	4 525	1 481	356	175	17	2	2	(D)	5	916	—	—
59 Webster County	261	61 879	23 760	5 736	1 939	108	22	7	4 389	48	5 792	25	5 436
60 Fort Dodge	235	57 197	22 074	5 371	1 773	92	21	7	4 389	43	5 305	25	5 436
61 Balance of county	26	4 682	1 686	365	166	16	1	—	—	5	487	—	—
62 Winnebago County	57	8 301	2 594	613	297	34	9	1	(D)	12	961	1	(D)
63 Forest City (part) ▲	28	3 766	1 010	250	124	18	5	1	(D)	5	532	—	—
64 Balance of county	29	4 535	1 584	363	173	16	4	—	—	7	429	1	(D)
65 Winneshiek County	109	16 881	6 164	1 469	510	58	9	3	(D)	23	1 403	9	(D)
66 Decorah	71	13 930	5 441	1 331	422	34	6	1	(D)	18	1 369	7	(D)
67 Balance of county	38	2 951	723	138	88	24	3	2	(D)	5	34	2	(D)
68 Woodbury County	672	278 072	103 841	24 904	6 608	242	68	14	(D)	97	18 277	96	(D)
69 Sioux City	616	225 193	86 360	21 206	5 394	212	65	12	(D)	87	(D)	89	(D)
70 Balance of county	56	52 879	17 481	3 698	1 214	30	3	2	(D)	10	(D)	7	(D)
71 Worth County	25	3 714	1 074	255	137	15	1	1	(D)	1	(D)	—	—
72 Wright County	79	12 365	4 568	1 169	449	50	5	3	(D)	20	1 420	6	961
73 Belmont	19	3 191	1 150	281	118	15	1	1	(D)	5	(D)	1	(D)
74 Clarion	22	4 179	1 725	481	168	10	2	1	(D)	6	649	3	(D)
75 Eagle Grove	25	3 404	1 165	283	104	17	2	1	(D)	6	317	2	(D)
76 Balance of county	13	1 591	528	124	59	8	—	—	—	3	(D)	—	—

Places With 2,500 Inhabitants or More: 1987—Con.

revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Selected kind-of-business or operation groups—Con.													
Automotive repair, services, and parking (SIC 75)		Miscellaneous repair services (SIC 76)		Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84)		Health services (SIC 80)		Legal services (SIC 81)		Social services (SIC 83)		Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733)	
Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
2	(D)	1	(D)	1	(D)	2	(D)	-	-	2	(D)	2	(D)
-	-	1	(D)	1	(D)	5	(D)	-	-	-	-	-	-
12	4 456	5	1 441	12	2 335	24	5 732	6	(D)	6	601	14	1 795
21	3 737	9	(D)	21	8 854	90	32 604	17	5 964	10	3 376	68	26 649
4	(D)	2	(D)	7	(D)	20	5 824	2	(D)	2	(D)	8	2 261
27	4 311	11	942	7	2 422	11	3 741	1	(D)	6	(D)	10	3 246
72	13 197	21	12 849	31	26 234	94	39 056	42	11 730	13	(D)	30	4 487
5	(D)	-	-	-	-	-	-	-	-	-	-	1	(D)
52	9 050	19	(D)	26	(D)	84	35 917	37	11 334	9	(D)	25	(D)
15	(D)	2	(D)	5	(D)	10	3 139	5	396	4	(D)	4	(D)
9	1 154	8	806	10	2 177	33	10 461	14	1 512	2	(D)	7	2 464
4	584	3	211	7	(D)	27	8 870	9	1 166	1	(D)	5	(D)
5	570	5	595	3	(D)	6	1 591	5	346	1	(D)	2	(D)
4	682	3	(D)	-	-	6	2 608	1	(D)	1	(D)	-	-
5	709	7	529	2	(D)	17	4 228	7	998	3	48	5	577
2	(D)	1	(D)	2	(D)	6	2 206	4	735	2	(D)	2	(D)
3	(D)	6	-	-	-	11	2 022	3	263	1	(D)	3	(D)
101	34 768	42	15 362	64	14 354	309	113 399	86	20 640	23	1 554	107	44 196
15	3 542	2	(D)	15	4 527	43	12 012	10	(D)	6	581	14	3 160
70	28 650	33	10 689	37	8 411	246	97 525	74	19 742	14	(D)	83	40 415
4	(D)	2	(D)	5	718	7	(D)	2	(D)	2	(D)	7	(D)
1	(D)	-	-	2	(D)	2	(D)	-	-	-	-	1	(D)
11	1 324	5	(D)	5	(D)	11	2 669	-	-	1	(D)	2	(D)
7	753	6	832	4	(D)	15	4 887	7	1 270	1	(D)	4	(D)
4	(D)	1	(D)	3	(D)	11	(D)	7	1 270	1	(D)	3	(D)
3	(D)	5	(D)	1	(D)	4	(D)	-	-	-	-	1	(D)
24	3 743	7	368	13	2 269	35	8 616	15	1 885	3	(D)	9	1 300
6	602	-	-	2	(D)	6	1 154	3	123	1	(D)	-	-
4	1 689	1	(D)	2	(D)	10	2 600	3	(D)	-	-	2	(D)
1	(D)	2	(D)	1	(D)	4	677	2	(D)	-	-	2	(D)
-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	(D)	2	(D)	4	778	11	2 939	4	856	2	(D)	4	425
9	938	2	(D)	4	454	4	1 246	3	260	-	-	1	(D)
37	6 042	13	2 502	29	4 140	68	43 772	26	4 664	15	666	54	11 731
29	(D)	7	(D)	21	3 332	45	37 683	15	(D)	9	(D)	39	8 368
3	(D)	1	(D)	2	(D)	14	3 386	6	(D)	2	(D)	6	(D)
-	-	-	-	1	(D)	3	(D)	3	(D)	1	(D)	2	(D)
5	395	5	977	5	377	6	5 242	2	(D)	3	105	7	2 141
5	342	2	(D)	6	1 219	18	5 242	5	711	3	95	3	(D)
-	-	-	-	3	(D)	3	(D)	2	(D)	1	(D)	1	(D)
5	342	2	(D)	3	(D)	15	(D)	3	(D)	2	(D)	2	(D)
5	461	2	(D)	3	(D)	10	3 458	3	(D)	1	(D)	2	(D)
5	664	2	(D)	8	549	16	7 484	4	695	1	(D)	6	996
4	(D)	2	(D)	7	(D)	14	(D)	4	695	1	(D)	6	996
1	(D)	-	-	1	(D)	2	(D)	-	-	-	-	-	-
4	282	2	(D)	2	(D)	5	(D)	3	401	1	(D)	1	(D)
14	2 079	10	1 650	12	1 456	50	25 471	14	3 982	4	126	10	1 911
12	(D)	7	1 012	11	(D)	48	(D)	14	3 982	2	(D)	10	1 911
2	(D)	3	638	1	(D)	2	(D)	-	-	2	(D)	-	-
22	2 106	7	579	10	906	31	10 652	8	1 193	11	(D)	13	(D)
3	(D)	1	(D)	1	(D)	6	3 378	1	(D)	1	(D)	2	(D)
16	1 649	3	404	8	(D)	16	(D)	7	(D)	7	1 037	10	(D)
1	(D)	2	(D)	1	(D)	6	2 586	-	-	1	(D)	-	-
2	(D)	1	(D)	-	-	3	(D)	-	-	2	(D)	1	(D)
7	1 799	9	642	6	638	19	6 374	11	1 851	-	-	9	831
3	(D)	4	172	5	(D)	10	4 181	9	(D)	-	-	9	831
4	(D)	5	470	1	(D)	9	2 193	2	(D)	-	-	-	-
3	111	3	243	1	(D)	9	2 804	3	192	1	(D)	1	(D)
29	6 526	9	1 654	19	3 125	72	22 847	24	6 246	7	(D)	19	5 476
22	4 666	7	(D)	17	(D)	67	21 266	22	(D)	5	(D)	18	(D)
7	1 860	2	(D)	2	(D)	5	1 581	2	(D)	2	(D)	1	(D)
3	461	2	(D)	7	485	19	4 491	6	804	1	(D)	4	347
2	(D)	-	-	5	(D)	8	1 434	3	470	1	(D)	3	(D)
1	(D)	2	(D)	2	(D)	11	3 057	3	334	-	-	1	(D)
13	1 477	8	925	9	1 215	24	5 129	7	1 870	2	(D)	8	2 827
4	394	4	668	3	695	19	4 576	7	1 870	1	(D)	7	(D)
9	1 083	4	257	6	520	5	553	-	-	1	(D)	1	(D)
57	13 790	24	16 399	43	9 461	191	89 137	67	20 870	11	(D)	67	16 844
50	12 376	22	(D)	37	8 894	180	87 080	66	(D)	9	(D)	60	14 363
7	1 414	2	(D)	6	567	11	2 057	1	(D)	2	(D)	7	2 481
6	1 374	2	(D)	3	(D)	7	(D)	4	369	-	-	1	(D)
5	412	2	(D)	5	482	21	5 749	8	956	1	(D)	8	2 023
2	(D)	-	-	1	(D)	7	1 856	1	(D)	-	-	1	(D)
-	-	-	-	1	(D)	7	2 490	3	353	-	-	1	(D)
3	(D)	-	-	1	(D)	6	(D)	3	(D)	-	-	3	1 133
-	-	2	(D)	2	(D)	1	(D)	1	(D)	1	(D)	3	(D)

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	CEDAR RAPIDS							
	Total	960	488 446	156 630	37 770	9 643	325	80
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	19	24 727	6 841	1 508	937	5	6
7011	Hotels and motels	19	24 727	6 841	1 508	937	5	6
7011 pt.	Hotels	12	(D)	(D)	(D)	(D)	3	5
7011 pt.	Motels, motor hotels, and tourist courts	7	(D)	(D)	(D)	(D)	2	1
702, 3	Other lodging places	-	-	-	-	-	-	-
72	Personal services	139	18 730	6 360	1 498	714	70	7
721	Laundry, cleaning, and garment services	20	3 991	1 141	233	142	8	1
7211	Power laundries, family and commercial*	-	-	-	-	-	-	-
7213	Linen supply*	-	-	-	-	-	-	-
7215	Coin-operated laundries and drycleaning	3	(D)	(D)	(D)	(D)	1	-
7216	Drycleaning plants, except rug cleaning	9	(D)	(D)	(D)	(D)	3	1
7217	Carpet and upholstery cleaning	5	(D)	(D)	(D)	(D)	3	-
7218	Industrial laundries*	2	(D)	(D)	(D)	(D)	-	-
7212, 9	Other laundry, cleaning, and garment services*	1	(D)	(D)	(D)	(D)	1	-
722	Photographic studios, portrait	8	(D)	(D)	(D)	(D)	1	-
723, 4	Beauty and barber shops	82	7 534	3 463	780	387	49	5
723	Beauty shops	80	(D)	(D)	(D)	(D)	48	4
724	Barber shops	2	(D)	(D)	(D)	(D)	1	1
725	Shoe repair shops and shoeshine parlors	2	(D)	(D)	(D)	(D)	2	-
726	Funeral service and crematories	8	(D)	(D)	(D)	(D)	3	-
729	Miscellaneous personal services	19	2 410	561	181	85	7	1
73	Business services	155	220 225	47 413	11 327	3 128	26	5
731	Advertising	13	(D)	(D)	(D)	(D)	-	2
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	6	(D)	(D)	(D)	(D)	-	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	11	(D)	(D)	(D)	(D)	5	-
734	Services to dwellings and other buildings	24	(D)	(D)	(D)	(D)	7	2
735	Miscellaneous equipment rental and leasing	20	(D)	(D)	(D)	(D)	2	-
736	Personnel supply services	16	(D)	(D)	(D)	(D)	2	-
737	Computer programming, data processing, and other computer related services	29	(D)	(D)	(D)	(D)	4	1
738	Miscellaneous business services	36	12 825	4 156	956	473	6	-
75	Automotive repair, services, and parking	86	28 264	7 308	1 631	535	20	8
751	Automotive rental and leasing, without drivers	12	6 653	1 268	283	88	-	1
752	Automobile parking	2	(D)	(D)	(D)	(D)	-	-
753	Automotive repair shops	59	16 438	4 591	1 050	324	17	6
7532	Top, body, and upholstery repair shops and paint shops	13	5 246	1 737	420	109	5	2
7538	General automotive repair shops	31	6 167	1 554	360	110	10	3
7533, 4, 6, 7, 9	Other automotive repair shops	15	5 025	1 300	270	105	2	1
754	Automotive services, except repair	13	(D)	(D)	(D)	(D)	3	1
76	Miscellaneous repair services	31	6 832	1 999	437	139	15	2
762	Electrical repair shops	10	(D)	(D)	(D)	(D)	6	-
7622	Radio and television repair shops	2	(D)	(D)	(D)	(D)	2	-
7623, 9	Other electrical and electronic repair shops	8	(D)	(D)	(D)	(D)	4	-
763	Watch, clock, and jewelry repair	2	(D)	(D)	(D)	(D)	2	-
764	Reupholstery and furniture repair	7	(D)	(D)	(D)	(D)	4	1
769	Miscellaneous repair shops and related services	12	(D)	(D)	(D)	(D)	3	1
78, 79, 84	Amusement and recreation services, including motion pictures and museums	64	14 033	3 779	941	553	12	3
781, 2	Motion picture production, distribution, and services	5	(D)	(D)	(D)	(D)	-	-
783	Motion picture theaters	5	(D)	(D)	(D)	(D)	-	-
784	Video tape rental	13	(D)	(D)	(D)	(D)	3	1
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	3	(D)	(D)	(D)	(D)	1	-
793	Bowling centers	9	(D)	(D)	(D)	(D)	1	-
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	29	(D)	(D)	(D)	(D)	7	2
80	Health services	236	100 245	51 053	13 048	2 038	88	13
801	Offices and clinics of doctors of medicine	97	62 324	35 471	9 506	750	18	5
802	Offices and clinics of dentists	77	15 322	6 328	1 373	365	47	3
803	Offices and clinics of doctors of osteopathy	3	459	237	56	9	-	-
804	Offices and clinics of other health practitioners	33	5 433	1 610	346	106	19	2
8041	Offices and clinics of chiropractors	10	954	241	45	21	7	-
8042	Offices and clinics of optometrists	11	2 445	690	160	46	4	1
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	12	2 034	679	141	39	8	1
805	Nursing and personal care facilities	5	10 030	4 581	1 097	525	-	-
806	Hospitals	-	-	-	-	-	-	-
807, 8, 9	Other health services	21	6 677	2 826	670	283	4	3
81	Legal services	99	33 470	12 586	2 950	528	51	27
823, 4, 9	Selected educational services	5	(D)	(D)	(D)	(D)	-	-

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- torships (number)	Partner- ships (number)
	CEDAR RAPIDS—Con.							
83	Social services	25	(D)	(D)	(D)	(D)	10	-
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	95	(D)	(D)	(D)	(D)	28	8
871	Engineering, architectural, and surveying services	31	(D)	(D)	(D)	(D)	7	-
872	Accounting, auditing, and bookkeeping services	35	(D)	(D)	(D)	(D)	14	7
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	3	(D)	(D)	(D)	(D)	-	-
874	Management and public relations services	26	(D)	(D)	(D)	(D)	7	1
89	Services, n.e.c.	6	(D)	(D)	(D)	(D)	-	1
	COUNCIL BLUFFS							
	Total	361	121 397	43 015	9 480	3 002	148	25
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	14	8 202	1 944	437	261	1	1
7011	Hotels and motels	13	(D)	(D)	(D)	(D)	1	1
7011 pt. 7011 pt. 702, 3	Hotels	5	(D)	(D)	(D)	(D)	1	-
	Motels, motor hotels, and tourist courts	8	(D)	(D)	(D)	(D)	-	1
	Other lodging places	1	(D)	(D)	(D)	(D)	-	-
72	Personal services	45	8 083	2 923	574	251	21	2
721	Laundry, cleaning, and garment services	10	(D)	(D)	(D)	(D)	7	-
7211	Power laundries, family and commercial*	-	-	-	-	-	-	-
7213	Linen supply*	-	-	-	-	-	-	-
7215	Coin-operated laundries and drycleaning	7	(D)	(D)	(D)	(D)	6	-
7216	Drycleaning plants, except rug cleaning*	3	(D)	(D)	(D)	(D)	1	-
7217	Carpet and upholstery cleaning	-	-	-	-	-	-	-
7218	Industrial laundries*	-	-	-	-	-	-	-
7212, 9	Other laundry, cleaning, and garment services*	-	-	-	-	-	-	-
722	Photographic studios, portrait	2	(D)	(D)	(D)	(D)	1	-
723, 4	Beauty and barber shops	26	2 820	1 327	322	125	12	2
723	Beauty shops	25	(D)	(D)	(D)	(D)	11	2
724	Barber shops	1	(D)	(D)	(D)	(D)	1	-
725	Shoe repair shops and shoeshine parlors	-	-	-	-	-	-	-
726	Funeral service and crematories	5	(D)	(D)	(D)	(D)	-	-
729	Miscellaneous personal services	2	(D)	(D)	(D)	(D)	1	-
73	Business services	47	6 367	2 141	480	328	19	3
731	Advertising	3	(D)	(D)	(D)	(D)	1	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	2	(D)	(D)	(D)	(D)	-	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	3	(D)	(D)	(D)	(D)	2	1
734	Services to dwellings and other buildings	18	(D)	(D)	(D)	(D)	9	-
735	Miscellaneous equipment rental and leasing	5	(D)	(D)	(D)	(D)	1	-
736	Personnel supply services	3	1 011	776	182	135	1	-
737	Computer programming, data processing, and other computer related services	1	(D)	(D)	(D)	(D)	-	-
738	Miscellaneous business services	12	(D)	(D)	(D)	(D)	5	2
75	Automotive repair, services, and parking	52	9 050	2 604	576	190	29	3
751	Automotive rental and leasing, without drivers	3	(D)	(D)	(D)	(D)	1	-
752	Automobile parking	-	-	-	-	-	-	-
753	Automotive repair shops	42	6 519	1 843	385	115	25	2
7532	Top, body, and upholstery repair shops and paint shops	13	2 446	701	138	44	11	-
7538	General automotive repair shops	15	(D)	(D)	(D)	(D)	8	1
7533, 4, 6, 7, 9	Other automotive repair shops	14	(D)	(D)	(D)	(D)	6	1
754	Automotive services, except repair	7	(D)	(D)	(D)	(D)	3	1
76	Miscellaneous repair services	19	(D)	(D)	(D)	(D)	6	-
762	Electrical repair shops	5	(D)	(D)	(D)	(D)	3	-
7622	Radio and television repair shops	2	(D)	(D)	(D)	(D)	1	-
7623, 9	Other electrical and electronic repair shops	3	(D)	(D)	(D)	(D)	2	-
763	Watch, clock, and jewelry repair	1	(D)	(D)	(D)	(D)	-	-
764	Reupholstery and furniture repair	1	(D)	(D)	(D)	(D)	-	-
769	Miscellaneous repair shops and related services	12	(D)	(D)	(D)	(D)	3	-
78, 79, 84	Amusement and recreation services, including motion pictures and museums	26	(D)	(D)	(D)	(D)	8	1
781, 2	Motion picture production, distribution, and services	-	-	-	-	-	-	-
783	Motion picture theaters	2	(D)	(D)	(D)	(D)	-	-
784	Video tape rental	5	(D)	(D)	(D)	(D)	1	-
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	-	-	-	-	-	-	-
793	Bowling centers	3	1 523	441	119	74	-	-
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	16	(D)	(D)	(D)	(D)	7	1

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F.]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- torships (number)	Partnerships (number)
	COUNCIL BLUFFS—Con.							
80	Health services	84	35 917	19 050	4 383	769	34	1
801	Offices and clinics of doctors of medicine	41	20 395	13 086	2 840	250	6	1
802	Offices and clinics of dentists	25	(D)	(D)	(D)	(D)	18	-
803	Offices and clinics of doctors of osteopathy	-	-	-	-	-	-	-
804	Offices and clinics of other health practitioners	11	(D)	(D)	(D)	(D)	9	-
8041	Offices and clinics of chiropractors	5	(D)	(D)	(D)	(D)	4	-
8042	Offices and clinics of optometrists	2	(D)	(D)	(D)	(D)	2	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	4	(D)	(D)	(D)	(D)	3	-
805	Nursing and personal care facilities	4	(D)	(D)	(D)	(D)	-	-
806	Hospitals	-	-	-	-	-	-	-
807, 8, 9	Other health services	3	(D)	(D)	(D)	(D)	1	-
81	Legal services	37	11 334	3 993	925	162	17	11
823, 4, 9	Selected educational services	-	-	-	-	-	-	-
83	Social services	9	(D)	(D)	(D)	(D)	5	-
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	25	(D)	(D)	(D)	(D)	8	3
871	Engineering, architectural, and surveying services	6	(D)	(D)	(D)	(D)	2	-
872	Accounting, auditing, and bookkeeping services	14	(D)	(D)	(D)	(D)	5	2
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	-	-	-	-	-	-	-
874	Management and public relations services	5	(D)	(D)	(D)	(D)	1	1
89	Services, n.e.c.	3	(D)	(D)	(D)	(D)	-	-
	DAVENPORT							
	Total	790	284 576	107 189	26 672	6 635	281	63
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	12	12 858	2 833	580	405	1	3
7011	Hotels and motels	12	12 858	2 833	580	405	1	3
7011 pt.	Hotels	4	(D)	(D)	(D)	(D)	-	1
7011 pt.	Motels, motor hotels, and tourist courts	8	(D)	(D)	(D)	(D)	1	2
702, 3	Other lodging places	-	-	-	-	-	-	-
72	Personal services	104	17 793	6 317	1 492	628	41	2
721	Laundry, cleaning, and garment services	20	6 759	2 100	506	213	5	2
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	(D)	-	-
7213	Linen supply*	-	-	-	-	-	-	-
7215	Coin-operated laundries and drycleaning	5	(D)	(D)	(D)	(D)	-	1
7216	Drycleaning plants, except rug cleaning*	6	4 475	1 358	332	141	1	-
7217	Carpet and upholstery cleaning	4	(D)	(D)	(D)	(D)	4	-
7218	Industrial laundries*	-	-	-	-	-	-	-
7212, 9	Other laundry, cleaning, and garment services*	4	(D)	(D)	(D)	(D)	-	1
722	Photographic studios, portrait	7	(D)	(D)	(D)	(D)	3	-
723, 4	Beauty and barber shops	57	4 784	2 157	505	266	30	-
723	Beauty shops	51	4 478	2 034	473	257	26	-
724	Barber shops	6	306	123	32	9	4	-
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	(D)	-	-
726	Funeral service and crematories	3	(D)	(D)	(D)	(D)	-	-
729	Miscellaneous personal services	16	1 708	583	138	63	3	-
73	Business services	109	43 869	17 952	4 563	1 472	31	4
731	Advertising	9	(D)	(D)	(D)	(D)	-	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	4	(D)	(D)	(D)	(D)	-	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	4	(D)	(D)	(D)	(D)	3	-
734	Services to dwellings and other buildings	29	5 879	2 528	576	277	16	1
735	Miscellaneous equipment rental and leasing	14	5 839	1 544	393	85	1	1
736	Personnel supply services	5	4 857	3 553	628	297	-	-
737	Computer programming, data processing, and other computer related services	8	(D)	(D)	(D)	(D)	1	1
738	Miscellaneous business services	36	13 103	3 935	1 463	507	10	1
75	Automotive repair, services, and parking	70	28 650	6 029	1 390	363	21	4
751	Automotive rental and leasing, without drivers	8	(D)	(D)	(D)	(D)	-	-
752	Automobile parking	-	-	-	-	-	-	-
753	Automotive repair shops	54	15 368	3 816	836	243	19	2
7532	Top, body, and upholstery repair shops and paint shops	10	2 609	810	185	53	6	-
7538	General automotive repair shops	21	3 454	1 010	219	65	8	-
7533, 4, 6, 7, 9	Other automotive repair shops	23	9 305	1 996	432	125	5	2
754	Automotive services, except repair	8	(D)	(D)	(D)	(D)	2	2

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	DAVENPORT—Con.							
76	Miscellaneous repair services	33	10 689	3 886	906	249	10	-
762	Electrical repair shops	9	1 250	555	143	34	3	-
7622	Radio and television repair shops	4	502	231	59	14	2	-
7623, 9	Other electrical and electronic repair shops	5	748	324	84	20	1	-
763	Watch, clock, and jewelry repair	2	(D)	(D)	(D)	(D)	-	-
764	Reupholstery and furniture repair	3	(D)	(D)	(D)	(D)	3	-
769	Miscellaneous repair shops and related services	19	8 789	3 151	715	202	4	-
78, 79, 84	Amusement and recreation services, including motion pictures and museums	37	8 411	1 893	515	354	5	1
781, 2	Motion picture production, distribution, and services	1	(D)	(D)	(D)	(D)	-	1
783	Motion picture theaters	4	(D)	(D)	(D)	(D)	-	-
784	Video tape rental	4	(D)	(D)	(D)	(D)	1	-
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	-	-	-	-	-	-	-
793	Bowling centers	5	(D)	(D)	(D)	(D)	-	-
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	23	5 904	1 245	329	246	4	-
80	Health services	246	97 525	41 482	10 725	1 880	109	14
801	Offices and clinics of doctors of medicine	96	42 047	20 441	5 936	551	39	4
802	Offices and clinics of dentists	55	11 811	4 701	1 117	246	30	4
803	Offices and clinics of doctors of osteopathy	27	(D)	(D)	(D)	(D)	15	1
804	Offices and clinics of other health practitioners	41	(D)	(D)	(D)	(D)	24	-
8041	Offices and clinics of chiropractors	19	(D)	(D)	(D)	(D)	13	-
8042	Offices and clinics of optometrists	11	(D)	(D)	(D)	(D)	5	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	11	(D)	(D)	(D)	(D)	6	-
805	Nursing and personal care facilities	5	(D)	(D)	(D)	(D)	-	1
806	Hospitals	1	(D)	(D)	(D)	(D)	-	-
807, 8, 9	Other health services	21	12 473	4 948	1 057	283	1	4
81	Legal services	74	19 742	5 217	1 277	254	32	27
823, 4, 9	Selected educational services	2	(D)	(D)	(D)	(D)	1	-
83	Social services	14	(D)	(D)	(D)	(D)	6	-
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	83	40 415	19 319	4 696	859	24	8
871	Engineering, architectural, and surveying services	21	4 876	2 005	447	87	3	-
872	Accounting, auditing, and bookkeeping services	42	14 046	5 525	1 544	297	16	7
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	3	(D)	(D)	(D)	(D)	1	-
874	Management and public relations services	17	(D)	(D)	(D)	(D)	4	1
89	Services, n.e.c.	6	(D)	(D)	(D)	(D)	-	-
	DES MOINES							
	Total	1 726	965 465	356 103	85 123	19 908	462	131
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	30	43 832	12 217	2 845	1 836	6	7
7011	Hotels and motels	28	(D)	(D)	(D)	(D)	5	7
7011 pt.	Hotels	11	36 857	10 812	2 553	1 627	-	3
7011 pt.	Motels, motor hotels, and tourist courts	17	(D)	(D)	(D)	(D)	5	4
702, 3	Other lodging places	2	(D)	(D)	(D)	(D)	1	-
72	Personal services	208	45 221	15 546	3 688	1 811	86	9
721	Laundry, cleaning, and garment services	54	19 154	6 737	1 589	623	17	1
7211	Power laundries, family and commercial*	3	1 287	511	108	60	-	-
7213	Linen supply*	-	-	-	-	-	-	-
7215	Coin-operated laundries and drycleaning	15	(D)	(D)	(D)	(D)	5	-
7216	Drycleaning plants, except rug cleaning*	22	4 257	1 693	391	194	6	1
7217	Carpet and upholstery cleaning	3	(D)	(D)	(D)	(D)	1	-
7218	Industrial laundries*	3	(D)	(D)	(D)	(D)	-	-
7212, 9	Other laundry, cleaning, and garment services*	8	(D)	(D)	(D)	(D)	5	-
722	Photographic studios, portrait	19	7 461	2 156	474	408	5	1
723, 4	Beauty and barber shops	95	9 325	3 786	877	454	52	7
723	Beauty shops	90	8 728	3 560	827	437	48	7
724	Barber shops	5	597	226	50	17	4	-
725	Shoe repair shops and shoeshine parlors	5	(D)	(D)	(D)	(D)	1	-
726	Funeral service and crematories	11	4 839	1 193	306	68	3	-
729	Miscellaneous personal services	24	(D)	(D)	(D)	(D)	8	-
73	Business services	310	264 099	95 881	22 277	6 929	40	9
731	Advertising	29	10 663	4 012	886	151	3	1
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	11	3 467	1 494	378	102	1	1
733	Mailing, reproduction, commercial art and photography, and stenographic services	47	21 810	7 433	1 812	488	5	2
734	Services to dwellings and other buildings	53	12 819	8 809	2 093	1 322	19	2
735	Miscellaneous equipment rental and leasing	22	12 097	2 617	555	138	-	1

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- torships (number)	Partners- hips (number)
	DES MOINES—Con.							
73	Business services—Con.							
736	Personnel supply services	33	15 399	10 180	2 428	1 048	3	-
737	Computer programming, data processing, and other computer related services	39	135 644	43 366	9 923	2 106	1	-
738	Miscellaneous business services	76	52 200	17 970	4 202	1 574	8	2
75	Automotive repair, services, and parking	214	93 124	20 305	4 742	1 276	54	9
751	Automotive rental and leasing, without drivers	19	48 824	7 849	1 836	382	-	-
752	Automobile parking	40	(D)	(D)	(D)	(D)	5	-
753	Automotive repair shops	135	31 563	9 812	2 267	609	46	8
7532	Top, body, and upholstery repair shops and paint shops	43	10 202	3 460	841	207	17	3
7538	General automotive repair shops	44	7 511	2 063	435	136	20	3
7533, 4, 6, 7, 9	Other automotive repair shops	48	13 850	4 289	991	266	9	2
754	Automotive services, except repair	20	(D)	(D)	(D)	(D)	3	1
76	Miscellaneous repair services	61	24 742	7 660	1 952	400	23	2
762	Electrical repair shops	20	12 899	3 758	1 068	197	8	-
7622	Radio and television repair shops	7	2 090	528	157	36	5	-
7623, 9	Other electrical and electronic repair shops	13	10 809	3 230	911	161	3	-
763	Watch, clock, and jewelry repair	1	(D)	(D)	(D)	(D)	1	-
764	Reupholstery and furniture repair	10	(D)	(D)	(D)	(D)	4	2
769	Miscellaneous repair shops and related services	30	(D)	(D)	(D)	(D)	10	-
78, 79, 84	Amusement and recreation services, including motion pictures and museums	108	65 952	9 921	2 440	1 080	18	2
781, 2	Motion picture production, distribution, and services	11	(D)	(D)	(D)	(D)	2	1
783	Motion picture theaters	18	(D)	(D)	(D)	(D)	-	-
784	Video tape rental	19	(D)	(D)	(D)	(D)	2	1
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	8	340	118	26	38	3	-
793	Bowling centers	10	4 332	1 159	307	200	2	-
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	42	10 651	3 250	811	301	9	-
80	Health services	415	219 432	114 217	27 477	3 463	137	22
801	Offices and clinics of doctors of medicine	201	140 244	81 296	19 502	1 557	44	18
802	Offices and clinics of dentists	96	22 032	8 106	2 046	435	60	2
803	Offices and clinics of doctors of osteopathy	30	11 969	6 034	1 491	116	8	-
804	Offices and clinics of other health practitioners	45	(D)	(D)	(D)	(D)	23	-
8041	Offices and clinics of chiropractors	12	(D)	(D)	(D)	(D)	10	-
8042	Offices and clinics of optometrists	12	2 071	528	137	37	4	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	21	3 639	1 408	304	95	9	-
805	Nursing and personal care facilities	8	12 499	5 355	1 255	618	1	-
806	Hospitals	1	(D)	(D)	(D)	(D)	-	-
807, 8, 9	Other health services	34	17 317	7 362	1 615	424	1	2
81	Legal services	165	112 063	41 391	10 378	1 358	55	51
823, 4, 9	Selected educational services	8	1 300	336	57	19	2	1
83	Social services	31	3 295	1 293	303	214	14	-
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	165	91 052	36 968	8 912	1 496	25	19
871	Engineering, architectural, and surveying services	41	20 716	9 676	2 089	340	4	4
872	Accounting, auditing, and bookkeeping services	59	41 066	15 049	3 869	634	19	15
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	8	4 183	1 474	322	122	-	-
874	Management and public relations services	57	25 087	10 769	2 632	400	2	-
89	Services, n.e.c.	11	1 353	368	52	26	2	-
	DUBUQUE							
	Total	398	204 235	87 064	23 664	4 802	146	27
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	11	10 698	2 943	595	440	3	-
7011	Hotels and motels	11	10 698	2 943	595	440	3	-
7011 pt.	Hotels	7	4 350	1 105	238	181	3	-
7011 pt.	Motels, motor hotels, and tourist courts	4	6 348	1 838	357	259	-	-
702, 3	Other lodging places	-	-	-	-	-	-	-

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- torships (number)	Partner- ships (number)
	DUBUQUE—Con.							
72	Personal services	78	11 869	4 097	891	508	35	4
721	Laundry, cleaning, and garment services	10	(D)	(D)	(D)	(D)	1	-
7211	Power laundries, family and commercial*	-	-	-	-	-	-	-
7213	Linen supply*	-	-	-	-	-	-	-
7215	Coin-operated laundries and drycleaning	-	-	-	-	-	-	-
7216	Drycleaning plants, except rug cleaning	6	(D)	(D)	(D)	(D)	-	-
7217	Carpet and upholstery cleaning	3	(D)	(D)	(D)	(D)	1	-
7218	Industrial laundries*	1	(D)	(D)	(D)	(D)	-	-
7212, 9	Other laundry, cleaning, and garment services*	-	-	-	-	-	-	-
722	Photographic studios, portrait	7	1 213	222	42	29	2	-
723, 4	Beauty and barber shops	44	3 929	1 835	374	228	28	2
723	Beauty shops	42	(D)	(D)	(D)	(D)	26	2
724	Barber shops	2	(D)	(D)	(D)	(D)	2	-
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	(D)	1	-
726	Funeral service and crematories	9	(D)	(D)	(D)	(D)	2	1
729	Miscellaneous personal services	7	(D)	(D)	(D)	(D)	1	1
73	Business services	48	39 677	13 375	3 454	885	11	2
731	Advertising	7	(D)	(D)	(D)	(D)	-	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	2	(D)	(D)	(D)	(D)	-	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	5	(D)	(D)	(D)	(D)	1	1
734	Services to dwellings and other buildings	11	(D)	(D)	(D)	(D)	6	-
735	Miscellaneous equipment rental and leasing	5	(D)	(D)	(D)	(D)	1	-
736	Personnel supply services	5	(D)	(D)	(D)	(D)	1	1
737	Computer programming, data processing, and other computer related services	5	(D)	(D)	(D)	(D)	-	-
738	Miscellaneous business services	8	(D)	(D)	(D)	(D)	2	-
75	Automotive repair, services, and parking	43	11 214	2 809	721	242	13	1
751	Automotive rental and leasing, without drivers	2	(D)	(D)	(D)	(D)	-	-
752	Automobile parking	1	(D)	(D)	(D)	(D)	-	-
753	Automotive repair shops	31	7 681	1 839	422	134	10	1
7532	Top, body, and upholstery repair shops and paint shops	10	(D)	(D)	(D)	(D)	4	1
7538	General automotive repair shops	10	3 182	705	166	52	3	-
7533, 4, 6, 7, 9	Other automotive repair shops	11	(D)	(D)	(D)	(D)	3	-
754	Automotive services, except repair	9	(D)	(D)	(D)	(D)	3	-
76	Miscellaneous repair services	10	(D)	(D)	(D)	(D)	6	-
762	Electrical repair shops	5	(D)	(D)	(D)	(D)	4	-
7622	Radio and television repair shops	1	(D)	(D)	(D)	(D)	1	-
7623, 9	Other electrical and electronic repair shops	4	(D)	(D)	(D)	(D)	3	-
763	Watch, clock, and jewelry repair	-	-	-	-	-	-	-
764	Reupholstery and furniture repair	3	(D)	(D)	(D)	(D)	2	-
769	Miscellaneous repair shops and related services	2	(D)	(D)	(D)	(D)	-	-
78, 79, 84	Amusement and recreation services, including motion pictures and museums	31	14 799	4 332	809	520	8	3
781, 2	Motion picture production, distribution, and services	-	-	-	-	-	-	-
783	Motion picture theaters	3	(D)	(D)	(D)	(D)	-	-
784	Video tape rental	1	(D)	(D)	(D)	(D)	-	-
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	-	-	-	-	-	-	-
793	Bowling centers	8	(D)	(D)	(D)	(D)	2	1
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	19	9 997	3 173	511	339	6	2
80	Health services	107	94 480	50 421	14 879	1 727	40	6
801	Offices and clinics of doctors of medicine	36	66 706	37 712	11 705	796	4	4
802	Offices and clinics of dentists	43	11 451	5 372	1 427	254	24	1
803	Offices and clinics of doctors of osteopathy	2	(D)	(D)	(D)	(D)	1	-
804	Offices and clinics of other health practitioners	17	(D)	(D)	(D)	(D)	10	1
8041	Offices and clinics of chiropractors	7	(D)	(D)	(D)	(D)	6	-
8042	Offices and clinics of optometrists	4	(D)	(D)	(D)	(D)	2	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	6	1 111	544	133	45	2	1
805	Nursing and personal care facilities	5	(D)	(D)	(D)	(D)	-	-
806	Hospitals	-	-	-	-	-	-	-
807, 8, 9	Other health services	4	(D)	(D)	(D)	(D)	1	-
81	Legal services	26	7 722	3 710	1 044	140	16	5
823, 4, 9	Selected educational services	1	(D)	(D)	(D)	(D)	-	-
83	Social services	8	(D)	(D)	(D)	(D)	4	-

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- torships (number)	Partners- hips (number)
	DUBUQUE—Con.							
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	34	(D)	(D)	(D)	(D)	10	6
871	Engineering, architectural, and surveying services	9	(D)	(D)	(D)	(D)	1	1
872	Accounting, auditing, and bookkeeping services	19	7 829	2 855	707	157	7	5
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	1	(D)	(D)	(D)	(D)	-	-
874	Management and public relations services	5	679	264	65	11	2	-
89	Services, n.e.c.	1	(D)	(D)	(D)	(D)	-	-
	IOWA CITY							
	Total	388	185 619	63 574	15 413	3 488	168	47
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	10	6 606	1 777	399	264	3	1
7011	Hotels and motels	8	(D)	(D)	(D)	(D)	2	1
7011 pt.	Hotels	2	(D)	(D)	(D)	(D)	1	-
7011 pt. 702, 3	Motels, motor hotels, and tourist courts	6	(D)	(D)	(D)	(D)	1	1
	Other lodging places	2	(D)	(D)	(D)	(D)	1	-
72	Personal services	76	9 810	3 434	746	367	33	13
721	Laundry, cleaning, and garment services	10	1 623	602	107	57	2	2
7211	Power laundries, family and commercial	-	-	-	-	-	-	-
7213	Linen supply	-	-	-	-	-	-	-
7215	Coin-operated laundries and drycleaning	1	(D)	(D)	(D)	(D)	-	1
7216	Drycleaning plants, except rug cleaning	6	1 316	531	91	46	-	1
7217	Carpet and upholstery cleaning	3	(D)	(D)	(D)	(D)	2	-
7218	Industrial laundries	-	-	-	-	-	-	-
7212, 9	Other laundry, cleaning, and garment services	-	-	-	-	-	-	-
722	Photographic studios, portrait	5	448	112	21	22	3	-
723, 4	Beauty and barber shops	48	(D)	(D)	(D)	(D)	25	9
723	Beauty shops	44	(D)	(D)	(D)	(D)	23	9
724	Barber shops	4	(D)	(D)	(D)	(D)	2	-
725	Shoe repair shops and shoeshine parlors	2	(D)	(D)	(D)	(D)	-	1
726	Funeral service and crematories	3	(D)	(D)	(D)	(D)	1	-
729	Miscellaneous personal services	8	1 088	336	90	75	2	1
73	Business services	46	83 824	27 240	6 502	1 051	18	1
731	Advertising	3	(D)	(D)	(D)	(D)	1	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	2	(D)	(D)	(D)	(D)	-	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	8	(D)	(D)	(D)	(D)	3	-
734	Services to dwellings and other buildings	9	(D)	(D)	(D)	(D)	7	1
735	Miscellaneous equipment rental and leasing	3	(D)	(D)	(D)	(D)	-	-
736	Personnel supply services	5	(D)	(D)	(D)	(D)	2	-
737	Computer programming, data processing, and other computer related services	4	(D)	(D)	(D)	(D)	-	-
738	Miscellaneous business services	12	(D)	(D)	(D)	(D)	5	-
75	Automotive repair, services, and parking	34	8 609	2 264	494	145	15	2
751	Automotive rental and leasing, without drivers	1	(D)	(D)	(D)	(D)	-	-
752	Automobile parking	-	-	-	-	-	-	-
753	Automotive repair shops	28	7 183	2 005	432	124	13	2
7532	Top, body, and upholstery repair shops and paint shops	8	2 184	679	161	40	4	1
7538	General automotive repair shops	14	3 448	894	185	62	8	-
7533, 4, 6, 7, 9	Other automotive repair shops	6	1 551	432	86	22	1	1
754	Automotive services, except repair	5	(D)	(D)	(D)	(D)	2	-
76	Miscellaneous repair services	13	2 145	635	160	45	6	1
762	Electrical repair shops	5	(D)	(D)	(D)	(D)	2	-
7622	Radio and television repair shops	2	(D)	(D)	(D)	(D)	-	-
7623, 9	Other electrical and electronic repair shops	3	(D)	(D)	(D)	(D)	2	-
763	Watch, clock, and jewelry repair	-	-	-	-	-	-	-
764	Reupholstery and furniture repair	2	(D)	(D)	(D)	(D)	2	-
769	Miscellaneous repair shops and related services	6	(D)	(D)	(D)	(D)	2	1
78, 79, 84	Amusement and recreation services, including motion pictures and museums	27	8 400	1 866	407	247	9	2
781, 2	Motion picture production, distribution, and services	-	-	-	-	-	-	-
783	Motion picture theaters	4	(D)	(D)	(D)	(D)	-	-
784	Video tape rental	3	(D)	(D)	(D)	(D)	-	1
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	1	(D)	(D)	(D)	(D)	1	-
793	Bowling centers	2	(D)	(D)	(D)	(D)	-	-
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	17	(D)	(D)	(D)	(D)	8	1

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- torships (number)	Partner- ships (number)
	IOWA CITY—Con.							
80	Health services	91	31 979	13 810	3 807	661	46	9
801	Offices and clinics of doctors of medicine	33	18 142	8 575	2 448	254	12	6
802	Offices and clinics of dentists	35	7 017	2 671	675	171	25	-
803	Offices and clinics of doctors of osteopathy	-	-	-	-	-	-	-
804	Offices and clinics of other health practitioners	13	2 742	1 019	307	50	8	1
8041	Offices and clinics of chiropractors	6	(D)	(D)	(D)	(D)	6	-
8042	Offices and clinics of optometrists	2	(D)	(D)	(D)	(D)	1	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	5	(D)	(D)	(D)	(D)	1	1
805	Nursing and personal care facilities	3	(D)	(D)	(D)	(D)	-	-
806	Hospitals	-	-	-	-	-	-	-
807, 8, 9	Other health services	7	(D)	(D)	(D)	(D)	1	2
81	Legal services	34	(D)	(D)	(D)	(D)	16	14
823, 4, 9	Selected educational services	3	(D)	(D)	(D)	(D)	1	-
83	Social services	18	1 268	647	151	179	9	-
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	31	23 770	9 743	2 258	382	10	4
871	Engineering, architectural, and surveying services	14	(D)	(D)	(D)	(D)	5	-
872	Accounting, auditing, and bookkeeping services	10	(D)	(D)	(D)	(D)	5	2
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	-	-	-	-	-	-	-
874	Management and public relations services	7	(D)	(D)	(D)	(D)	-	2
89	Services, n.e.c.	5	(D)	(D)	(D)	(D)	2	-
	SIOUX CITY							
	Total	616	225 193	86 360	21 206	5 394	212	65
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	12	(D)	(D)	(D)	(D)	4	2
7011	Hotels and motels	10	(D)	(D)	(D)	(D)	3	2
7011 pt.	Hotels	3	(D)	(D)	(D)	(D)	1	1
7011 pt.	Motels, motor hotels, and tourist courts	7	(D)	(D)	(D)	(D)	2	1
702, 3	Other lodging places	2	(D)	(D)	(D)	(D)	1	-
72	Personal services	87	(D)	(D)	(D)	(D)	34	4
721	Laundry, cleaning, and garment services	17	(D)	(D)	(D)	(D)	6	-
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	(D)	-	-
7213	Linen supply*	-	-	-	-	-	-	-
7215	Coin-operated laundries and drycleaning	6	(D)	(D)	(D)	(D)	4	-
7216	Drycleaning plants, except rug cleaning*	7	(D)	(D)	(D)	(D)	2	-
7217	Carpet and upholstery cleaning	-	-	-	-	-	-	-
7218	Industrial laundries*	2	(D)	(D)	(D)	(D)	-	-
7212, 9	Other laundry, cleaning, and garment services*	1	(D)	(D)	(D)	(D)	-	-
722	Photographic studios, portrait	2	(D)	(D)	(D)	(D)	-	-
723, 4	Beauty and barber shops	47	(D)	(D)	(D)	(D)	24	2
723	Beauty shops	44	(D)	(D)	(D)	(D)	22	2
724	Barber shops	3	163	84	20	7	2	-
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	(D)	1	-
726	Funeral service and crematories	10	(D)	(D)	(D)	(D)	-	-
729	Miscellaneous personal services	10	(D)	(D)	(D)	(D)	3	2
73	Business services	89	(D)	(D)	(D)	(D)	32	3
731	Advertising	10	(D)	(D)	(D)	(D)	3	1
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	4	(D)	(D)	(D)	(D)	1	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	8	(D)	(D)	(D)	(D)	3	1
734	Services to dwellings and other buildings	23	(D)	(D)	(D)	(D)	16	-
735	Miscellaneous equipment rental and leasing	7	(D)	(D)	(D)	(D)	-	-
736	Personnel supply services	7	7 323	5 485	1 675	509	1	-
737	Computer programming, data processing, and other computer related services	8	(D)	(D)	(D)	(D)	2	-
738	Miscellaneous business services	22	(D)	(D)	(D)	(D)	6	1
75	Automotive repair, services, and parking	50	12 376	3 676	873	256	21	3
751	Automotive rental and leasing, without drivers	6	(D)	(D)	(D)	(D)	1	-
752	Automobile parking	1	(D)	(D)	(D)	(D)	1	-
753	Automotive repair shops	35	(D)	(D)	(D)	(D)	17	2
7532	Top, body, and upholstery repair shops and paint shops	14	(D)	(D)	(D)	(D)	8	1
7538	General automotive repair shops	7	(D)	(D)	(D)	(D)	4	-
7533, 4, 6, 7, 9	Other automotive repair shops	14	(D)	(D)	(D)	(D)	5	1
754	Automotive services, except repair	8	(D)	(D)	(D)	(D)	2	1

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- torships (number)	Partner- ships (number)
	SIOUX CITY—Con.							
76	Miscellaneous repair services	22	(D)	(D)	(D)	(D)	9	1
762	Electrical repair shops	9	(D)	(D)	(D)	(D)	2	1
7622	Radio and television repair shops	1	(D)	(D)	(D)	(D)	-	-
7623, 9	Other electrical and electronic repair shops	8	(D)	(D)	(D)	(D)	2	1
763	Watch, clock, and jewelry repair	-	-	-	-	-	-	-
764	Reupholstery and furniture repair	1	(D)	(D)	(D)	(D)	1	-
769	Miscellaneous repair shops and related services	12	(D)	(D)	(D)	(D)	6	-
78, 79, 84	Amusement and recreation services, including motion pictures and museums	37	8 894	2 327	514	350	8	4
781, 2	Motion picture production, distribution, and services	-	-	-	-	-	-	-
783	Motion picture theaters	6	2 372	343	71	53	-	-
784	Video tape rental	7	(D)	(D)	(D)	(D)	2	3
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	1	(D)	(D)	(D)	(D)	-	1
793	Bowling centers	3	(D)	(D)	(D)	(D)	1	-
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	20	(D)	(D)	(D)	(D)	5	-
80	Health services	180	87 080	40 685	10 015	1 451	55	13
801	Offices and clinics of doctors of medicine	99	(D)	(D)	(D)	(D)	16	10
802	Offices and clinics of dentists	34	(D)	(D)	(D)	(D)	23	1
803	Offices and clinics of doctors of osteopathy	6	1 122	399	81	29	-	1
804	Offices and clinics of other health practitioners	22	(D)	(D)	(D)	(D)	13	-
8041	Offices and clinics of chiropractors	11	(D)	(D)	(D)	(D)	5	-
8042	Offices and clinics of optometrists	8	(D)	(D)	(D)	(D)	7	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	3	(D)	(D)	(D)	(D)	1	-
805	Nursing and personal care facilities	7	(D)	(D)	(D)	(D)	1	-
806	Hospitals	-	-	-	-	-	-	-
807, 8, 9	Other health services	12	(D)	(D)	(D)	(D)	2	1
81	Legal services	66	(D)	(D)	(D)	(D)	24	23
823, 4, 9	Selected educational services	2	(D)	(D)	(D)	(D)	1	-
83	Social services	9	(D)	(D)	(D)	(D)	3	1
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	60	14 363	5 256	1 208	261	21	10
871	Engineering, architectural, and surveying services	10	(D)	(D)	(D)	(D)	1	1
872	Accounting, auditing, and bookkeeping services	32	(D)	(D)	(D)	(D)	12	8
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	2	(D)	(D)	(D)	(D)	1	-
874	Management and public relations services	16	(D)	(D)	(D)	(D)	7	1
89	Services, n.e.c.	2	(D)	(D)	(D)	(D)	-	1
	WATERLOO							
	Total	521	182 649	75 407	18 587	5 000	156	57
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	11	8 349	2 352	549	454	3	6
7011	Hotels and motels	10	(D)	(D)	(D)	(D)	2	6
7011 pt.	Hotels	5	(D)	(D)	(D)	(D)	1	2
7011 pt.	Motels, motor hotels, and tourist courts	5	(D)	(D)	(D)	(D)	1	4
702, 3	Other lodging places	1	(D)	(D)	(D)	(D)	1	-
72	Personal services	82	18 449	6 655	1 570	642	33	5
721	Laundry, cleaning, and garment services	17	(D)	(D)	(D)	(D)	5	4
7211	Power laundries, family and commercial*	-	-	-	-	-	-	-
7213	Linen supply*	-	-	-	-	-	-	-
7215	Coin-operated laundries and drycleaning	2	(D)	(D)	(D)	(D)	-	-
7216	Drycleaning plants, except rug cleaning*	7	(D)	(D)	(D)	(D)	1	3
7217	Carpet and upholstery cleaning	5	(D)	(D)	(D)	(D)	4	-
7218	Industrial laundries*	2	(D)	(D)	(D)	(D)	-	-
7212, 9	Other laundry, cleaning, and garment services*	1	(D)	(D)	(D)	(D)	-	1
722	Photographic studios, portrait	6	(D)	(D)	(D)	(D)	1	-
723, 4	Beauty and barber shops	42	(D)	(D)	(D)	(D)	25	-
723	Beauty shops	35	(D)	(D)	(D)	(D)	21	-
724	Barber shops	7	(D)	(D)	(D)	(D)	4	-
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	(D)	1	-
726	Funeral service and crematories	8	2 581	765	189	39	-	-
729	Miscellaneous personal services	8	(D)	(D)	(D)	(D)	1	1
73	Business services	65	19 441	8 352	1 877	828	8	7
731	Advertising	10	2 588	1 345	327	71	1	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	2	(D)	(D)	(D)	(D)	-	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	4	(D)	(D)	(D)	(D)	-	1
734	Services to dwellings and other buildings	13	2 160	936	210	109	4	1
735	Miscellaneous equipment rental and leasing	8	(D)	(D)	(D)	(D)	1	2

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987—Con.

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							Individual proprie- torships (number)	Partners- hips (number)
	WATERLOO—Con.							
73	Business services—Con.							
736	Personnel supply services	7	(D)	(D)	(D)	(D)	-	-
737	Computer programming, data processing, and other computer related services	1	(D)	(D)	(D)	(D)	-	-
738	Miscellaneous business services	20	(D)	(D)	(D)	(D)	2	3
75	Automotive repair, services, and parking	50	13 478	2 908	685	251	17	2
751	Automotive rental and leasing, without drivers	6	5 683	753	181	42	-	-
752	Automobile parking	1	(D)	(D)	(D)	(D)	-	1
753	Automotive repair shops	35	(D)	(D)	(D)	(D)	15	1
7532	Top, body, and upholstery repair shops and paint shops	10	2 138	614	138	59	4	-
7538	General automotive repair shops	13	(D)	(D)	(D)	(D)	8	1
7533, 4, 6, 7, 9	Other automotive repair shops	12	2 336	634	154	52	3	-
754	Automotive services, except repair	8	(D)	(D)	(D)	(D)	2	-
76	Miscellaneous repair services	25	4 269	1 049	236	76	9	4
762	Electrical repair shops	5	(D)	(D)	(D)	(D)	-	2
7622	Radio and television repair shops	2	(D)	(D)	(D)	(D)	-	1
7623, 9	Other electrical and electronic repair shops	3	(D)	(D)	(D)	(D)	-	1
763	Watch, clock, and jewelry repair	1	(D)	(D)	(D)	(D)	1	-
764	Reupholstery and furniture repair	2	(D)	(D)	(D)	(D)	1	-
769	Miscellaneous repair shops and related services	17	2 185	543	128	43	7	2
78, 79, 84	Amusement and recreation services, including motion pictures and museums	35	14 157	3 294	928	610	7	-
781, 2	Motion picture production, distribution, and services	1	(D)	(D)	(D)	(D)	-	-
783	Motion picture theaters	3	(D)	(D)	(D)	(D)	-	-
784	Video tape rental	2	(D)	(D)	(D)	(D)	-	-
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	2	(D)	(D)	(D)	(D)	1	-
793	Bowling centers	4	(D)	(D)	(D)	(D)	1	-
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	23	10 478	2 400	689	458	5	-
80	Health services	156	73 539	38 272	9 569	1 560	47	13
801	Offices and clinics of doctors of medicine	86	44 632	25 243	6 484	529	16	10
802	Offices and clinics of dentists	39	9 162	3 963	904	221	19	2
803	Offices and clinics of doctors of osteopathy	2	(D)	(D)	(D)	(D)	2	-
804	Offices and clinics of other health practitioners	19	(D)	(D)	(D)	(D)	9	1
8041	Offices and clinics of chiropractors	5	(D)	(D)	(D)	(D)	4	-
8042	Offices and clinics of optometrists	7	1 033	234	56	16	4	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	7	(D)	(D)	(D)	(D)	1	1
805	Nursing and personal care facilities	4	8 883	3 858	866	565	-	-
806	Hospitals	-	-	-	-	-	-	-
807, 8, 9	Other health services	6	(D)	(D)	(D)	(D)	1	-
81	Legal services	42	14 170	4 884	1 348	190	19	15
823, 4, 9	Selected educational services	2	(D)	(D)	(D)	(D)	-	-
83	Social services	12	1 171	387	96	55	4	1
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	36	(D)	(D)	(D)	(D)	9	3
871	Engineering, architectural, and surveying services	13	(D)	(D)	(D)	(D)	1	-
872	Accounting, auditing, and bookkeeping services	18	6 592	2 508	676	133	7	3
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	1	(D)	(D)	(D)	(D)	-	-
874	Management and public relations services	4	(D)	(D)	(D)	(D)	1	-
89	Services, n.e.c.	5	(D)	(D)	(D)	(D)	-	1
	WEST DES MOINES							
	Total	360	131 822	52 866	12 293	3 676	82	21
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	2	(D)	(D)	(D)	(D)	1	-
7011	Hotels and motels	2	(D)	(D)	(D)	(D)	1	-
7011 pt.	Hotels	1	(D)	(D)	(D)	(D)	1	-
7011 pt.	Motels, motor hotels, and tourist courts	1	(D)	(D)	(D)	(D)	-	-
702, 3	Other lodging places	-	-	-	-	-	-	-

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987—Con.

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							Individual proprietorships (number)	Partnerships (number)
	WEST DES MOINES—Con.							
72	Personal services	35	5 127	2 093	462	201	13	2
721	Laundry, cleaning, and garment services	5	755	222	48	24	-	1
7211	Power laundries, family and commercial	-	-	-	-	-	-	-
7213	Linen supply	-	-	-	-	-	-	-
7215	Coin-operated laundries and drycleaning	-	-	-	-	-	-	-
7216	Drycleaning plants, except rug cleaning	3	(D)	(D)	(D)	(D)	-	1
7217	Carpet and upholstery cleaning	1	(D)	(D)	(D)	(D)	-	-
7218	Industrial laundries	-	-	-	-	-	-	-
7212, 9	Other laundry, cleaning, and garment services	1	(D)	(D)	(D)	(D)	-	-
722	Photographic studios, portrait	3	(D)	(D)	(D)	(D)	2	-
723, 4	Beauty and barber shops	24	3 460	1 583	343	154	10	1
723	Beauty shops	23	(D)	(D)	(D)	(D)	9	1
724	Barber shops	1	(D)	(D)	(D)	(D)	1	-
725	Shoe repair shops and shoeshine parlors	-	-	-	-	-	-	-
726	Funeral service and crematories	2	(D)	(D)	(D)	(D)	-	-
729	Miscellaneous personal services	1	(D)	(D)	(D)	(D)	1	-
73	Business services	78	36 579	11 969	2 688	1 112	16	4
731	Advertising	5	636	367	89	13	1	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	6	7 920	1 778	408	112	-	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	9	2 211	750	164	56	4	1
734	Services to dwellings and other buildings	15	1 585	669	153	95	5	1
735	Miscellaneous equipment rental and leasing	8	10 761	2 251	535	170	1	1
736	Personnel supply services	11	6 490	4 040	888	553	1	-
737	Computer programming, data processing, and other computer related services	12	4 323	1 688	349	70	1	1
738	Miscellaneous business services	12	2 653	426	102	43	3	-
75	Automotive repair, services, and parking	21	3 737	973	268	74	7	1
751	Automotive rental and leasing, without drivers	1	(D)	(D)	(D)	(D)	-	-
752	Automobile parking	-	-	-	-	-	-	-
753	Automotive repair shops	13	2 827	772	220	57	5	-
7532	Top, body, and upholstery repair shops and paint shops	6	1 405	322	113	27	4	-
7538	General automotive repair shops	5	(D)	(D)	(D)	(D)	1	-
7533, 4, 6, 7, 9	Other automotive repair shops	2	(D)	(D)	(D)	(D)	-	-
754	Automotive services, except repair	7	(D)	(D)	(D)	(D)	2	1
76	Miscellaneous repair services	9	(D)	(D)	(D)	(D)	5	-
762	Electrical repair shops	3	(D)	(D)	(D)	(D)	3	-
7622	Radio and television repair shops	2	(D)	(D)	(D)	(D)	2	-
7623, 9	Other electrical and electronic repair shops	1	(D)	(D)	(D)	(D)	1	-
763	Watch, clock, and jewelry repair	1	(D)	(D)	(D)	(D)	-	-
764	Reupholstery and furniture repair	1	(D)	(D)	(D)	(D)	1	-
769	Miscellaneous repair shops and related services	4	(D)	(D)	(D)	(D)	1	-
78, 79, 84	Amusement and recreation services, including motion pictures and museums	21	8 854	2 704	569	260	4	-
781, 2	Motion picture production, distribution, and services	3	(D)	(D)	(D)	(D)	1	-
783	Motion picture theaters	3	(D)	(D)	(D)	(D)	-	-
784	Video tape rental	4	(D)	(D)	(D)	(D)	1	-
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	-	-	-	-	-	-	-
793	Bowling centers	1	(D)	(D)	(D)	(D)	-	-
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	10	1 587	452	109	90	2	-
80	Health services	90	32 604	15 844	3 542	866	24	3
801	Offices and clinics of doctors of medicine	28	7 940	3 676	827	73	7	-
802	Offices and clinics of dentists	23	8 233	4 191	944	164	9	2
803	Offices and clinics of doctors of osteopathy	9	3 725	2 321	509	43	2	-
804	Offices and clinics of other health practitioners	13	(D)	(D)	(D)	(D)	5	-
8041	Offices and clinics of chiropractors	5	(D)	(D)	(D)	(D)	3	-
8042	Offices and clinics of optometrists	1	(D)	(D)	(D)	(D)	-	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	7	1 043	465	82	14	2	-
805	Nursing and personal care facilities	3	(D)	(D)	(D)	(D)	-	-
806	Hospitals	-	-	-	-	-	-	-
807, 8, 9	Other health services	14	4 842	2 376	545	310	1	1
81	Legal services	17	5 964	3 413	922	98	4	2
823, 4, 9	Selected educational services	4	847	196	43	25	-	-
83	Social services	10	3 376	1 601	340	174	2	-

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- torships (number)	Partner- ships (number)
	WEST DES MOINES—Con.							
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	68	26 649	11 404	2 803	494	6	9
871	Engineering, architectural, and surveying services -----	12	9 022	4 683	1 141	150	-	-
872	Accounting, auditing, and bookkeeping services -----	32	11 486	4 255	1 121	188	5	9
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	3	(D)	(D)	(D)	(D)	-	-
874	Management and public relations services -----	21	(D)	(D)	(D)	(D)	1	-
89	Services, n.e.c. -----	5	(D)	(D)	(D)	(D)	-	-

Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- torships (number)	Partner- ships (number)
	BLACK HAWK COUNTY							
	Total -----	772	244 004	98 743	24 395	6 604	268	76
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging) -----	18	(D)	(D)	(D)	(D)	4	6
7011	Hotels and motels -----	16	(D)	(D)	(D)	(D)	2	6
7011 pt.	Hotels -----	8	(D)	(D)	(D)	(D)	1	2
7011 pt. 702, 3	Motels, motor hotels, and tourist courts -----	8	(D)	(D)	(D)	(D)	1	4
	Other lodging places -----	2	(D)	(D)	(D)	(D)	2	-
72	Personal services -----	128	22 802	8 249	1 951	842	58	7
721	Laundry, cleaning, and garment services -----	22	10 822	3 978	892	355	9	4
7211	Power laundries, family and commercial* -----	2	(D)	(D)	(D)	(D)	1	-
7213	Linen supply* -----	-	-	-	-	-	-	-
7215	Coin-operated laundries and drycleaning -----	3	(D)	(D)	(D)	(D)	1	-
7216	Drycleaning plants, except rug cleaning* -----	7	(D)	(D)	(D)	(D)	1	3
7217	Carpet and upholstery cleaning -----	7	728	266	47	30	6	-
7218	Industrial laundries* -----	2	(D)	(D)	(D)	(D)	-	-
7212, 9	Other laundry, cleaning, and garment services* -----	1	(D)	(D)	(D)	(D)	-	1
722	Photographic studios, portrait -----	8	(D)	(D)	(D)	(D)	1	-
723, 4	Beauty and barber shops -----	66	5 201	2 392	589	313	38	2
723	Beauty shops -----	56	(D)	(D)	(D)	(D)	34	1
724	Barber shops -----	10	(D)	(D)	(D)	(D)	4	1
725	Shoe repair shops and shoeshine parlors -----	3	80	26	5	3	3	-
726	Funeral service and crematories -----	12	3 376	992	249	53	-	-
729	Miscellaneous personal services -----	17	(D)	(D)	(D)	(D)	7	1
73	Business services -----	87	25 684	11 089	2 593	1 035	18	7
731	Advertising -----	14	(D)	(D)	(D)	(D)	1	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	4	(D)	(D)	(D)	(D)	1	-
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	8	2 782	1 231	328	57	2	1
734	Services to dwellings and other buildings -----	18	(D)	(D)	(D)	(D)	8	1
735	Miscellaneous equipment rental and leasing -----	9	2 127	586	123	49	1	2

Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- torships (number)	Partner- ships (number)
	BLACK HAWK COUNTY—Con.							
73	Business services—Con.							
736	Personnel supply services	8	2 747	1 606	252	219	-	-
737	Computer programming, data processing, and other computer related services	2	(D)	(D)	(D)	(D)	-	-
738	Miscellaneous business services	24	(D)	(D)	(D)	(D)	5	3
75	Automotive repair, services, and parking	75	18 235	4 059	964	337	28	6
751	Automotive rental and leasing, without drivers	6	5 683	753	181	42	-	-
752	Automobile parking	1	(D)	(D)	(D)	(D)	-	1
753	Automotive repair shops	57	(D)	(D)	(D)	(D)	26	5
7532	Top, body, and upholstery repair shops and paint shops	15	(D)	(D)	(D)	(D)	7	1
7538	General automotive repair shops	24	4 108	890	207	69	14	3
7533, 4, 6, 7, 9	Other automotive repair shops	18	3 773	947	231	78	5	1
754	Automotive services, except repair	11	(D)	(D)	(D)	(D)	2	-
76	Miscellaneous repair services	36	(D)	(D)	(D)	(D)	13	5
762	Electrical repair shops	7	(D)	(D)	(D)	(D)	-	2
7622	Radio and television repair shops	3	(D)	(D)	(D)	(D)	-	1
7623, 9	Other electrical and electronic repair shops	4	(D)	(D)	(D)	(D)	-	1
763	Watch, clock, and jewelry repair	1	(D)	(D)	(D)	(D)	1	-
764	Reupholstery and furniture repair	5	(D)	(D)	(D)	(D)	2	1
769	Miscellaneous repair shops and related services	23	3 917	984	217	71	10	2
78, 79, 84	Amusement and recreation services, including motion pictures and museums	55	16 628	3 783	1 019	697	11	1
781, 2	Motion picture production, distribution, and services	1	(D)	(D)	(D)	(D)	-	-
783	Motion picture theaters	6	(D)	(D)	(D)	(D)	-	-
784	Video tape rental	4	(D)	(D)	(D)	(D)	-	-
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	3	(D)	(D)	(D)	(D)	2	-
793	Bowling centers	5	(D)	(D)	(D)	(D)	1	-
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	36	11 263	2 589	715	485	8	1
80	Health services	219	92 681	46 340	11 476	2 081	81	16
801	Offices and clinics of doctors of medicine	108	52 957	29 418	7 365	670	25	12
802	Offices and clinics of dentists	61	13 926	5 750	1 412	337	34	3
803	Offices and clinics of doctors of osteopathy	2	(D)	(D)	(D)	(D)	2	-
804	Offices and clinics of other health practitioners	31	5 012	1 909	448	111	18	1
8041	Offices and clinics of chiropractors	11	(D)	(D)	(D)	(D)	9	-
8042	Offices and clinics of optometrists	12	1 790	386	94	27	7	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	8	(D)	(D)	(D)	(D)	2	1
805	Nursing and personal care facilities	9	(D)	(D)	(D)	(D)	1	-
806	Hospitals	-	-	-	-	-	-	-
807, 8, 9	Other health services	8	8 040	3 755	974	172	1	-
81	Legal services	52	16 799	5 348	1 468	235	21	22
823, 4, 9	Selected educational services	4	(D)	(D)	(D)	(D)	1	-
83	Social services	23	(D)	(D)	(D)	(D)	15	1
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	68	31 615	14 180	3 598	582	18	4
871	Engineering, architectural, and surveying services	20	(D)	(D)	(D)	(D)	1	-
872	Accounting, auditing, and bookkeeping services	29	(D)	(D)	(D)	(D)	14	4
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	3	(D)	(D)	(D)	(D)	-	-
874	Management and public relations services	16	(D)	(D)	(D)	(D)	3	-
89	Services, n.e.c.	7	(D)	(D)	(D)	(D)	-	1
	DUBUQUE COUNTY (Coextensive with Dubuque, IA MSA; see table 8a.)							
	JOHNSON COUNTY (Coextensive with Iowa City, IA MSA; see table 8a.)							
	LINN COUNTY (Coextensive with Cedar Rapids, IA MSA; see table 8a.)							

Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- torships (number)	Partnerships (number)
	POLK COUNTY							
	Total.....	2 687	1 258 180	466 555	110 160	28 391	740	199
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging).....	51	67 224	18 938	4 403	2 785	9	14
7011	Hotels and motels.....	48	(D)	(D)	(D)	(D)	8	14
7011 pt.	Hotels.....	20	54 286	15 897	3 717	2 364	1	6
7011 pt.	Hotels, 25 guestrooms or more.....	20	54 286	15 897	3 717	2 364	1	6
7011 pt.	Hotels, less than 25 guestrooms.....	-	-	-	-	-	-	-
7011 pt.	Motels, motor hotels, and tourist courts.....	28	(D)	(D)	(D)	(D)	7	8
7011 pt.	Motels, tourist courts.....	24	(D)	(D)	(D)	(D)	7	6
7011 pt.	Motor hotels.....	4	(D)	(D)	(D)	(D)	-	2
702, 3	Other lodging places.....	3	(D)	(D)	(D)	(D)	1	-
702	Rooming and boarding houses.....	2	(D)	(D)	(D)	(D)	1	-
703	Camps and recreational vehicle parks.....	1	(D)	(D)	(D)	(D)	-	-
72	Personal services.....	331	62 663	22 430	5 289	2 490	132	17
721	Laundry, cleaning, and garment services.....	86	24 349	8 719	2 025	826	27	4
7211	Power laundries, family and commercial*.....	3	1 287	511	108	60	-	-
7213	Linen supply*.....	-	-	-	-	-	-	-
7215	Coin-operated laundries and drycleaning.....	20	3 011	769	187	105	7	-
7216	Drycleaning plants, except rug cleaning*.....	37	(D)	(D)	(D)	(D)	10	2
7217	Carpet and upholstery cleaning.....	11	(D)	(D)	(D)	(D)	3	1
7218	Industrial laundries*.....	3	(D)	(D)	(D)	(D)	-	-
7212, 9	Other laundry, cleaning, and garment services*.....	12	(D)	(D)	(D)	(D)	7	1
7212	Garment pressing, and agents for laundries and drycleaners.....	4	(D)	(D)	(D)	(D)	-	1
7219	Laundry and garment services, n.e.c.*.....	8	(D)	(D)	(D)	(D)	7	-
7219 pt.	Diaper and other laundry services, n.e.c.*.....	8	(D)	(D)	(D)	(D)	7	-
7219 pt.	Seamstresses and dressmaking services.....	-	-	-	-	-	-	-
722	Photographic studios, portrait.....	24	7 976	2 256	499	432	7	1
723, 4	Beauty and barber shops.....	168	17 820	7 611	1 771	838	83	12
723	Beauty shops.....	160	(D)	(D)	(D)	(D)	77	12
724	Barber shops.....	8	(D)	(D)	(D)	(D)	6	-
725	Shoe repair shops and shoeshine parlors.....	6	576	195	30	14	2	-
726	Funeral service and crematories.....	18	7 570	2 045	523	100	3	-
729	Miscellaneous personal services.....	29	4 372	1 604	441	280	10	-
7291	Tax return preparation services.....	8	(D)	(D)	(D)	(D)	5	-
7299	Miscellaneous personal services, n.e.c.....	21	(D)	(D)	(D)	(D)	5	-
73	Business services.....	498	335 277	122 367	28 278	9 361	78	17
731	Advertising.....	40	12 207	4 589	1 027	181	5	1
7311	Advertising agencies.....	34	8 734	3 764	835	146	5	1
7312	Outdoor advertising services.....	1	(D)	(D)	(D)	(D)	-	-
7313	Radio, television, publishers' advertising representatives.....	2	(D)	(D)	(D)	(D)	-	-
7319	Advertising, n.e.c.....	3	(D)	(D)	(D)	(D)	-	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies.....	22	12 203	3 594	870	244	1	1
7322	Adjustment and collection services.....	16	4 535	2 007	495	145	1	1
7323	Credit reporting services.....	6	7 668	1 587	375	99	-	-
733	Mailing, reproduction, commercial art and photography, and stenographic services.....	63	(D)	(D)	(D)	(D)	10	3
7331	Direct mail advertising services.....	8	(D)	(D)	(D)	(D)	1	-
7334	Photocopying and duplicating services.....	11	(D)	(D)	(D)	(D)	2	1
7334 pt.	Blueprinting and photocopying services.....	10	(D)	(D)	(D)	(D)	1	1
7334 pt.	Duplicating services, except printing.....	1	(D)	(D)	(D)	(D)	1	-
7338	Secretarial and court reporting services.....	13	3 670	1 632	461	98	3	2
7335, 6	Commercial photography, art, and graphics.....	31	(D)	(D)	(D)	(D)	4	-
7335	Commercial photography.....	9	3 143	886	181	42	1	-
7336	Commercial art and graphic design.....	22	(D)	(D)	(D)	(D)	3	-
734	Services to dwellings and other buildings.....	101	19 777	11 958	2 815	1 765	34	5
7342	Disinfecting and pest control services.....	18	(D)	(D)	(D)	(D)	3	-
7349	Building cleaning and maintenance services, n.e.c.....	83	(D)	(D)	(D)	(D)	31	5
7349 pt.	Window cleaning.....	4	(D)	(D)	(D)	(D)	1	1
7349 pt.	Other building cleaning and maintenance services, n.e.c.....	79	(D)	(D)	(D)	(D)	30	4
735	Miscellaneous equipment rental and leasing.....	40	(D)	(D)	(D)	(D)	3	3
7352	Medical equipment rental and leasing.....	7	3 404	1 205	258	51	1	-
7353	Heavy construction equipment rental and leasing.....	6	(D)	(D)	(D)	(D)	-	2
7359	Equipment rental and leasing, n.e.c.....	27	(D)	(D)	(D)	(D)	2	1
736	Personnel supply services.....	47	(D)	(D)	(D)	(D)	4	-
7361	Employment agencies.....	24	6 995	3 675	951	329	1	-
7363	Help supply services.....	23	(D)	(D)	(D)	(D)	3	-

Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- torships (number)	Partners- hips (number)
	POLK COUNTY—Con.							
73	Business services—Con.							
737	Computer programming, data processing, and other computer related services	70	147 491	48 560	11 064	2 290	6	1
7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	29	(D)	(D)	(D)	(D)	3	1
7371	Computer programming services	18	(D)	(D)	(D)	(D)	3	—
7372	Prepackaged software	5	(D)	(D)	(D)	(D)	—	—
7373	Computer integrated systems design	6	4 810	2 366	571	93	—	1
7374, 5, 6	Data processing services	22	(D)	(D)	(D)	(D)	—	—
7374, 5	Computer processing, information retrieval	17	(D)	(D)	(D)	(D)	—	—
7376	Computer facilities management services	5	9 491	3 313	621	136	—	—
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	19	8 378	2 580	584	81	3	—
7377	Computer rental and leasing	2	(D)	(D)	(D)	(D)	1	—
7378	Computer maintenance and repair	14	(D)	(D)	(D)	(D)	2	—
7379	Computer related services, n.e.c.	3	(D)	(D)	(D)	(D)	—	—
738	Miscellaneous business services	115	64 889	22 203	5 218	2 025	15	3
7381, 2	Detective agencies and protective services	23	17 121	7 526	1 818	754	2	—
7381	Detective, guard, and armored car services	18	(D)	(D)	(D)	(D)	2	—
7382	Security systems services	5	(D)	(D)	(D)	(D)	—	—
7383	News syndicates	2	(D)	(D)	(D)	(D)	—	—
7384	Photofinishing laboratories	12	(D)	(D)	(D)	(D)	—	—
7389	Business services, n.e.c.	78	(D)	(D)	(D)	(D)	13	3
7389 pt.	Sign painting shops	4	(D)	(D)	(D)	(D)	1	—
7389 pt.	Interior designing	7	728	124	24	8	3	—
7389 pt.	Telephone answering services	5	526	217	43	34	2	—
7389 pt.	Other business services	62	(D)	(D)	(D)	(D)	7	3
75	Automotive repair, services, and parking	307	114 466	26 275	6 148	1 691	89	16
751	Automotive rental and leasing, without drivers	27	(D)	(D)	(D)	(D)	1	—
7513	Truck rental and leasing, without drivers	16	(D)	(D)	(D)	(D)	1	—
7514, 5	Passenger car rental and leasing, without drivers	10	(D)	(D)	(D)	(D)	—	—
7519	Utility trailer and recreational vehicle rental	1	(D)	(D)	(D)	(D)	—	—
752	Automobile parking	43	(D)	(D)	(D)	(D)	5	—
752 pt.	Parking lots	33	(D)	(D)	(D)	(D)	5	—
752 pt.	Parking structures	10	(D)	(D)	(D)	(D)	—	—
753	Automotive repair shops	198	45 737	13 892	3 218	871	77	12
7532	Top, body, and upholstery repair shops and paint shops	71	18 016	5 762	1 401	352	33	5
7532 pt.	Top and body repair shops	66	(D)	(D)	(D)	(D)	31	4
7532 pt.	Paint shops	5	(D)	(D)	(D)	(D)	2	1
7538	General automotive repair shops	68	11 833	3 265	713	221	29	5
7538 pt.	General automotive repair shops, except diesel	64	10 863	3 008	657	209	27	5
7538 pt.	Diesel repair shops	4	970	257	56	12	2	—
7533, 4, 6, 7, 9	Other automotive repair shops	59	15 888	4 865	1 104	298	15	2
7533	Automotive exhaust system repair shops	13	(D)	(D)	(D)	(D)	1	—
7534	Tire retreading and repair shops	4	(D)	(D)	(D)	(D)	1	—
7536	Automotive glass replacement shops	10	(D)	(D)	(D)	(D)	2	—
7537	Automotive transmission repair shops	10	(D)	(D)	(D)	(D)	3	—
7539	Automotive repair shops, n.e.c.	22	(D)	(D)	(D)	(D)	8	2
7539 pt.	Radiator repair	8	1 018	337	78	26	4	—
7539 pt.	Brake, front end, and wheel alignment	5	1 131	475	78	20	—	1
7539 pt.	Automotive electrical and fuel system services	6	(D)	(D)	(D)	(D)	3	1
7539 pt.	Other automotive repair shops, n.e.c.	3	1 001	286	53	13	1	—
754	Automotive services, except repair	39	(D)	(D)	(D)	(D)	6	4
7542	Carwashes	23	(D)	(D)	(D)	(D)	6	2
7549	Automotive services, except repair and carwashes	16	(D)	(D)	(D)	(D)	—	2
76	Miscellaneous repair services	98	29 326	9 004	2 277	505	41	3
762	Electrical repair shops	31	14 048	4 141	1 158	223	15	—
7622	Radio and television repair shops	13	2 538	664	189	47	10	—
7623, 9	Other electrical and electronic repair shops	18	11 510	3 477	969	176	5	—
7623	Refrigeration and air-conditioning service and repair shops	3	(D)	(D)	(D)	(D)	—	—
7629	Electrical and electronic repair shops, n.e.c.	15	(D)	(D)	(D)	(D)	5	—
763	Watch, clock, and jewelry repair	4	591	125	29	11	1	1
764	Reupholstery and furniture repair	12	995	322	73	32	5	2
769	Miscellaneous repair shops and related services	51	13 692	4 416	1 017	239	20	—
7692	Welding repair	4	(D)	(D)	(D)	(D)	2	—
7694	Armature rewinding shops	2	(D)	(D)	(D)	(D)	—	—
7699	Repair shops and related services, n.e.c.	45	(D)	(D)	(D)	(D)	18	—

Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987—Con.

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1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- torships (number)	Partner- ships (number)
	POLK COUNTY—Con.							
78, 79, 84	Amusement and recreation services, including motion pictures and museums	180	95 990	17 924	3 912	1 718	33	7
781, 2	Motion picture production, distribution, and services	21	50 037	6 261	1 407	403	4	1
783	Motion picture theaters	22	(D)	(D)	(D)	(D)	1	-
7832	Motion picture theaters, except drive-in	19	(D)	(D)	(D)	(D)	1	-
7833	Drive-in motion picture theaters	3	(D)	(D)	(D)	(D)	-	-
784	Video tape rental	37	(D)	(D)	(D)	(D)	5	4
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	12	(D)	(D)	(D)	(D)	4	2
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	-	-	-	-	-	-	-
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	12	(D)	(D)	(D)	(D)	4	2
793	Bowling centers	13	5 410	1 582	398	255	2	-
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	75	27 294	7 414	1 386	563	17	-
794	Commercial sports	4	1 280	233	39	13	1	-
7941	Professional sports clubs and promoters	2	(D)	(D)	(D)	(D)	1	-
7948	Racing, including track operation	2	(D)	(D)	(D)	(D)	-	-
79 ex. 792, 3, 84	Other amusement and recreation services, including museums	71	26 014	7 181	1 347	550	16	-
791	Dance studios, schools, and halls	12	(D)	(D)	(D)	(D)	4	-
7911	Physical fitness facilities	12	(D)	(D)	(D)	(D)	4	-
7912	Public golf courses	3	(D)	(D)	(D)	(D)	1	-
7913	Coin-operated amusement devices	8	2 980	588	132	40	1	-
7916	Amusement parks	2	(D)	(D)	(D)	(D)	1	-
7917	Membership sports and recreation clubs	7	(D)	(D)	(D)	(D)	1	-
7999, 84	Amusement and recreation services, including museums, n.e.c.	27	3 528	1 686	476	132	4	-
7999 pt.	Concession operators of amusement devices and rides	2	(D)	(D)	(D)	(D)	-	-
7999 pt.	Carnivals, circuses, and fairs	2	(D)	(D)	(D)	(D)	1	-
7999 pt., 84	Billiard and pool establishments	-	-	-	-	-	-	-
	Other recreation and amusements, including museums	23	2 840	1 619	472	128	3	-
80	Health services	614	285 020	143 062	33 939	5 254	207	31
801	Offices and clinics of doctors of medicine	256	156 148	88 562	21 086	1 763	59	18
801 pt.	Offices of doctors of medicine	253	(D)	(D)	(D)	(D)	59	18
801 pt.	Clinics of doctors of medicine	3	(D)	(D)	(D)	(D)	-	-
802	Offices and clinics of dentists	154	37 366	14 816	3 573	746	94	6
802 pt.	Offices of dentists	152	(D)	(D)	(D)	(D)	94	6
802 pt.	Clinics of dentists	2	(D)	(D)	(D)	(D)	-	-
803	Offices and clinics of doctors of osteopathy	51	18 777	9 680	2 285	215	15	1
804	Offices and clinics of other health practitioners	77	(D)	(D)	(D)	(D)	35	1
8041	Offices and clinics of chiropractors	25	(D)	(D)	(D)	(D)	17	-
8042	Offices and clinics of optometrists	20	5 451	1 416	325	90	6	1
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	32	5 278	2 168	463	141	12	-
8043	Offices and clinics of podiatrists	10	(D)	(D)	(D)	(D)	6	-
8049	Offices and clinics of health practitioners, n.e.c.	22	(D)	(D)	(D)	(D)	6	-
805	Nursing and personal care facilities	19	25 373	11 101	2 595	1 317	1	2
8051	Skilled nursing care facilities	10	16 456	6 969	1 617	817	-	2
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	9	8 917	4 132	978	500	1	-
8052	Intermediate care facilities	5	6 246	2 829	670	337	1	-
8059	Nursing and personal care facilities, n.e.c.	4	2 671	1 303	308	163	-	-
806	Hospitals	1	(D)	(D)	(D)	(D)	-	-
8062	General medical and surgical hospitals	1	(D)	(D)	(D)	(D)	-	-
8063	Psychiatric hospitals	-	-	-	-	-	-	-
8069	Specialty hospitals, except psychiatric	-	-	-	-	-	-	-
807, 8, 9	Other health services	56	(D)	(D)	(D)	(D)	3	3
807	Medical and dental laboratories	24	(D)	(D)	(D)	(D)	2	1
8071	Medical laboratories	5	4 280	1 952	405	90	-	1
8072	Dental laboratories	19	(D)	(D)	(D)	(D)	2	-
808	Home health care services	11	4 008	2 292	461	339	-	1
809	Miscellaneous health and allied services, n.e.c.	21	12 177	4 071	951	241	1	1
8092	Kidney dialysis centers	1	(D)	(D)	(D)	(D)	-	-
8093	Specialty outpatient facilities, n.e.c.	13	(D)	(D)	(D)	(D)	1	1
8099	Health and allied services, n.e.c.	7	2 491	1 015	233	81	-	-
81	Legal services	203	120 535	45 610	11 482	1 506	69	57
823, 4, 9	Selected educational services	17	(D)	(D)	(D)	(D)	4	1
823	Libraries	-	-	-	-	-	-	-
824	Vocational schools	5	(D)	(D)	(D)	(D)	1	1
829	Schools and educational services, n.e.c.	12	(D)	(D)	(D)	(D)	3	-
83	Social services	68	9 945	4 398	986	622	28	2
835	Child day care services	42	5 572	2 616	569	413	20	2
832, 3, 6, 9	Other social services	26	4 373	1 782	417	209	8	-

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1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- torships (number)	Partners- hips (number)
	POLK COUNTY—Con.							
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	295	131 264	54 653	13 098	2 317	46	32
871	Engineering, architectural, and surveying services -----	64	(D)	(D)	(D)	(D)	6	5
8711	Engineering services -----	30	(D)	(D)	(D)	(D)	4	1
8712	Architectural services -----	28	18 477	8 332	1 793	275	1	4
8713	Surveying services -----	6	1 239	660	127	30	1	-
872	Accounting, auditing, and bookkeeping services -----	119	57 379	21 807	5 517	931	33	25
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	15	7 996	3 022	687	237	1	-
8731	Commercial physical and biological research -----	3	(D)	(D)	(D)	(D)	-	-
8732	Commercial economic, sociological, and educational research -----	10	(D)	(D)	(D)	(D)	1	-
8734	Testing laboratories -----	2	(D)	(D)	(D)	(D)	-	-
874	Management and public relations services -----	97	(D)	(D)	(D)	(D)	6	2
8741	Management services -----	34	(D)	(D)	(D)	(D)	1	1
8742	Management consulting services -----	49	9 697	3 776	939	231	3	1
8743	Public relations services -----	4	(D)	(D)	(D)	(D)	-	-
8744	Facilities support management services -----	1	(D)	(D)	(D)	(D)	-	-
8748	Business consulting services, n.e.c. -----	9	(D)	(D)	(D)	(D)	2	-
89	Services, n.e.c. -----	25	(D)	(D)	(D)	(D)	4	2
	POTTAWATTAMIE COUNTY							
	Total -----	439	133 763	46 959	10 379	3 377	186	27
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging) -----	20	(D)	(D)	(D)	(D)	2	2
7011	Hotels and motels -----	19	(D)	(D)	(D)	(D)	2	2
7011 pt.	Hotels -----	6	(D)	(D)	(D)	(D)	1	-
7011 pt.	Motels, motor hotels, and tourist courts -----	13	(D)	(D)	(D)	(D)	1	2
702, 3	Other lodging places -----	1	(D)	(D)	(D)	(D)	-	-
72	Personal services -----	60	9 081	3 201	652	289	29	2
721	Laundry, cleaning, and garment services -----	11	(D)	(D)	(D)	(D)	8	-
7211	Power laundries, family and commercial* -----	-	-	-	-	-	-	-
7213	Linen supply* -----	-	-	-	-	-	-	-
7215	Coin-operated laundries and drycleaning -----	7	(D)	(D)	(D)	(D)	6	-
7216	Drycleaning plants, except rug cleaning* -----	3	(D)	(D)	(D)	(D)	1	-
7217	Carpet and upholstery cleaning -----	-	-	-	-	-	-	-
7218	Industrial laundries* -----	1	(D)	(D)	(D)	(D)	1	-
7212, 9	Other laundry, cleaning, and garment services* -----	-	-	-	-	-	-	-
722	Photographic studios, portrait -----	4	(D)	(D)	(D)	(D)	2	-
723, 4	Beauty and barber shops -----	34	3 042	1 424	357	141	17	2
723	Beauty shops -----	33	(D)	(D)	(D)	(D)	16	2
724	Barber shops -----	1	(D)	(D)	(D)	(D)	1	-
725	Shoe repair shops and shoeshine parlors -----	-	-	-	-	-	-	-
726	Funeral service and crematories -----	7	3 081	711	163	49	-	-
729	Miscellaneous personal services -----	4	(D)	(D)	(D)	(D)	2	-
73	Business services -----	52	(D)	(D)	(D)	(D)	21	3
731	Advertising -----	3	(D)	(D)	(D)	(D)	1	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	2	(D)	(D)	(D)	(D)	-	-
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	3	(D)	(D)	(D)	(D)	2	1
734	Services to dwellings and other buildings -----	20	(D)	(D)	(D)	(D)	11	-
735	Miscellaneous equipment rental and leasing -----	6	(D)	(D)	(D)	(D)	1	-
736	Personnel supply services -----	3	1 011	776	182	135	1	-
737	Computer programming, data processing, and other computer related services -----	1	(D)	(D)	(D)	(D)	-	-
738	Miscellaneous business services -----	14	(D)	(D)	(D)	(D)	5	2
75	Automotive repair, services, and parking -----	72	13 197	3 607	821	258	43	3
751	Automotive rental and leasing, without drivers -----	6	2 392	618	161	32	2	-
752	Automobile parking -----	-	-	-	-	-	-	-
753	Automotive repair shops -----	58	(D)	(D)	(D)	(D)	37	2
7532	Top, body, and upholstery repair shops and paint shops -----	17	2 764	790	157	50	13	-
7538	General automotive repair shops -----	26	(D)	(D)	(D)	(D)	17	1
7533, 4, 6, 7, 9	Other automotive repair shops -----	15	(D)	(D)	(D)	(D)	7	1
754	Automotive services, except repair -----	8	(D)	(D)	(D)	(D)	4	1
76	Miscellaneous repair services -----	21	12 849	3 239	675	169	6	1
762	Electrical repair shops -----	5	(D)	(D)	(D)	(D)	3	-
7622	Radio and television repair shops -----	2	(D)	(D)	(D)	(D)	1	-
7623, 9	Other electrical and electronic repair shops -----	3	(D)	(D)	(D)	(D)	2	-
763	Watch, clock, and jewelry repair -----	1	(D)	(D)	(D)	(D)	-	-
764	Reupholstery and furniture repair -----	1	(D)	(D)	(D)	(D)	-	-
769	Miscellaneous repair shops and related services -----	14	(D)	(D)	(D)	(D)	3	1

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							Individual proprie- torships (number)	Partner- ships (number)
	POTTAWATTAMIE COUNTY—Con.							
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	31	26 234	4 957	966	748	9	1
781, 2	Motion picture production, distribution, and services -----	-	-	-	-	-	-	-
783	Motion picture theaters -----	3	(D)	(D)	(D)	(D)	-	-
784	Video tape rental -----	5	(D)	(D)	(D)	(D)	1	-
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	-	-	-	-	-	-	-
793	Bowling centers -----	3	1 523	441	119	74	-	-
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums -----	20	(D)	(D)	(D)	(D)	8	1
80	Health services -----	94	39 056	20 726	4 738	899	38	1
801	Offices and clinics of doctors of medicine -----	45	21 515	13 767	2 975	278	7	1
802	Offices and clinics of dentists -----	27	5 147	2 157	722	123	20	-
803	Offices and clinics of doctors of osteopathy -----	1	(D)	(D)	(D)	(D)	-	-
804	Offices and clinics of other health practitioners -----	12	(D)	(D)	(D)	(D)	10	-
8041	Offices and clinics of chiropractors -----	6	(D)	(D)	(D)	(D)	5	-
8042	Offices and clinics of optometrists -----	2	(D)	(D)	(D)	(D)	2	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c. -----	4	(D)	(D)	(D)	(D)	3	-
805	Nursing and personal care facilities -----	6	(D)	(D)	(D)	(D)	-	-
806	Hospitals -----	-	-	-	-	-	-	-
807, 8, 9	Other health services -----	3	(D)	(D)	(D)	(D)	1	-
81	Legal services -----	42	11 730	4 090	957	173	21	11
823, 4, 9	Selected educational services -----	1	(D)	(D)	(D)	(D)	-	-
83	Social services -----	13	(D)	(D)	(D)	(D)	7	-
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	30	4 487	2 164	464	134	10	3
871	Engineering, architectural, and surveying services -----	8	1 997	1 013	203	47	4	-
872	Accounting, auditing, and bookkeeping services -----	16	2 079	980	232	73	5	2
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	-	-	-	-	-	-	-
874	Management and public relations services -----	6	411	171	29	14	1	1
89	Services, n.e.c. -----	3	(D)	(D)	(D)	(D)	-	-
	SCOTT COUNTY							
	Total -----	1 059	357 706	134 313	32 959	9 535	384	83
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging) -----	18	19 701	4 716	1 011	639	4	4
7011	Hotels and motels -----	17	(D)	(D)	(D)	(D)	4	3
7011 pt.	Hotels -----	6	14 972	3 533	728	433	1	1
7011 pt.	Motels, motor hotels, and tourist courts -----	11	(D)	(D)	(D)	(D)	3	2
702, 3	Other lodging places -----	1	(D)	(D)	(D)	(D)	-	1
72	Personal services -----	145	23 241	8 510	1 984	866	63	4
721	Laundry, cleaning, and garment services -----	28	9 019	2 969	698	316	10	3
7211	Power laundries, family and commercial* -----	2	(D)	(D)	(D)	(D)	-	-
7213	Linen supply* -----	-	-	-	-	-	-	-
7215	Coin-operated laundries and drycleaning -----	7	(D)	(D)	(D)	(D)	1	1
7216	Drycleaning plants, except rug cleaning* -----	10	5 530	1 695	404	198	4	1
7217	Carpet and upholstery cleaning -----	5	(D)	(D)	(D)	(D)	5	-
7218	Industrial laundries* -----	-	-	-	-	-	-	-
7212, 9	Other laundry, cleaning, and garment services* -----	4	(D)	(D)	(D)	(D)	-	1
722	Photographic studios, portrait -----	8	(D)	(D)	(D)	(D)	4	-
723, 4	Beauty and barber shops -----	84	6 938	3 222	748	382	45	1
723	Beauty shops -----	75	6 565	3 083	712	370	38	1
724	Barber shops -----	9	373	139	36	12	7	-
725	Shoe repair shops and shoeshine parlors -----	2	(D)	(D)	(D)	(D)	1	-
726	Funeral service and crematories -----	4	4 131	1 366	313	52	-	-
729	Miscellaneous personal services -----	19	1 932	694	162	73	3	-
73	Business services -----	148	66 163	28 116	6 884	2 910	40	4
731	Advertising -----	15	6 344	3 244	774	128	-	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	4	(D)	(D)	(D)	(D)	-	-
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	5	(D)	(D)	(D)	(D)	4	-
734	Services to dwellings and other buildings -----	33	6 003	2 563	588	286	19	1
735	Miscellaneous equipment rental and leasing -----	18	7 184	1 828	445	98	1	1

Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietor- ships (number)	Partners- hips (number)
	SCOTT COUNTY—Con.							
73	Business services—Con.							
736	Personnel supply services	12	9 983	7 429	1 495	1 391	1	—
737	Computer programming, data processing, and other computer related services	15	(D)	(D)	(D)	(D)	2	1
738	Miscellaneous business services	46	19 339	7 485	2 324	730	13	1
75	Automotive repair, services, and parking	101	34 768	7 604	1 743	480	30	8
751	Automotive rental and leasing, without drivers	11	13 532	2 125	512	104	—	—
752	Automobile parking	—	—	—	—	—	—	—
753	Automotive repair shops	77	19 333	4 885	1 078	330	27	4
7532	Top, body, and upholstery repair shops and paint shops	16	3 753	1 187	266	88	7	1
7538	General automotive repair shops	30	4 501	1 190	267	80	13	1
7533, 4, 6, 7, 9	Other automotive repair shops	31	11 079	2 508	545	162	7	2
754	Automotive services, except repair	13	1 903	594	153	46	3	4
76	Miscellaneous repair services	42	15 362	5 602	1 302	325	13	—
762	Electrical repair shops	9	1 250	555	143	34	3	—
7622	Radio and television repair shops	4	502	231	59	14	2	—
7623, 9	Other electrical and electronic repair shops	5	748	324	84	20	1	—
763	Watch, clock, and jewelry repair	2	(D)	(D)	(D)	(D)	—	—
764	Reupholstery and furniture repair	3	(D)	(D)	(D)	(D)	3	—
769	Miscellaneous repair shops and related services	28	13 462	4 867	1 111	278	7	—
78, 79, 84	Amusement and recreation services, including motion pictures and museums	64	14 354	3 172	834	535	11	4
781, 2	Motion picture production, distribution, and services	1	(D)	(D)	(D)	(D)	—	1
783	Motion picture theaters	5	(D)	(D)	(D)	(D)	—	—
784	Video tape rental	11	(D)	(D)	(D)	(D)	3	1
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	—	—	—	—	—	—	—
793	Bowling centers	7	3 063	753	224	146	—	—
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	40	8 023	1 579	392	302	8	2
80	Health services	309	113 399	47 019	12 073	2 283	139	20
801	Offices and clinics of doctors of medicine	108	46 132	22 249	6 387	647	44	4
802	Offices and clinics of dentists	75	17 233	6 415	1 529	357	37	6
803	Offices and clinics of doctors of osteopathy	34	(D)	(D)	(D)	(D)	21	1
804	Offices and clinics of other health practitioners	59	(D)	(D)	(D)	(D)	35	4
8041	Offices and clinics of chiropractors	28	(D)	(D)	(D)	(D)	19	2
8042	Offices and clinics of optometrists	15	(D)	(D)	(D)	(D)	7	1
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	16	(D)	(D)	(D)	(D)	9	1
805	Nursing and personal care facilities	7	(D)	(D)	(D)	(D)	—	1
806	Hospitals	1	(D)	(D)	(D)	(D)	—	—
807, 8, 9	Other health services	25	13 026	5 180	1 108	298	2	4
81	Legal services	86	20 640	5 559	1 347	279	40	29
823, 4, 9	Selected educational services	6	(D)	(D)	(D)	(D)	1	—
83	Social services	23	1 554	685	162	116	10	1
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	107	44 196	21 299	5 140	962	32	9
871	Engineering, architectural, and surveying services	27	7 002	3 413	731	129	4	—
872	Accounting, auditing, and bookkeeping services	52	15 316	6 016	1 682	348	20	8
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	4	(D)	(D)	(D)	(D)	2	—
874	Management and public relations services	24	(D)	(D)	(D)	(D)	6	1
89	Services, n.e.c.	10	(D)	(D)	(D)	(D)	1	—
	STORY COUNTY							
	Total	379	128 066	46 707	11 229	3 382	153	42
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	18	10 428	2 355	626	469	6	6
7011	Hotels and motels	15	9 992	2 307	625	468	3	6
7011 pt.	Hotels	5	(D)	(D)	(D)	(D)	1	3
7011 pt.	Motels, motor hotels, and tourist courts	10	(D)	(D)	(D)	(D)	2	3
702, 3	Other lodging places	3	436	48	1	1	3	—

Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietor- ships (number)	Partnerships (number)
	STORY COUNTY—Con.							
72	Personal services -----	63	6 595	2 296	555	292	33	4
721	Laundry, cleaning, and garment services -----	11	1 893	612	175	93	6	1
7211	Power laundries, family and commercial* -----	1	(D)	(D)	(D)	(D)	1	—
7213	Linen supply* -----	—	—	—	—	—	—	—
7215	Coin-operated laundries and drycleaning -----	4	516	68	16	14	2	1
7216	Drycleaning plants, except rug cleaning -----	4	(D)	(D)	(D)	(D)	2	—
7217	Carpet and upholstery cleaning -----	1	(D)	(D)	(D)	(D)	1	—
7218	Industrial launderers* -----	1	(D)	(D)	(D)	(D)	—	—
7212, 9	Other laundry, cleaning, and garment services* -----	—	—	—	—	—	—	—
722	Photographic studios, portrait -----	5	474	98	20	17	1	1
723, 4	Beauty and barber shops -----	39	3 004	1 376	311	148	24	2
723	Beauty shops -----	36	(D)	(D)	(D)	(D)	22	2
724	Barber shops -----	3	(D)	(D)	(D)	(D)	2	—
725	Shoe repair shops and shoeshine parlors -----	1	(D)	(D)	(D)	(D)	1	—
726	Funeral service and crematories -----	4	866	146	32	14	1	—
729	Miscellaneous personal services -----	3	(D)	(D)	(D)	(D)	—	—
73	Business services -----	49	37 107	9 607	2 294	867	18	3
731	Advertising -----	—	—	—	—	—	—	—
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	—	—	—	—	—	—	—
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	8	(D)	(D)	(D)	(D)	5	—
734	Services to dwellings and other buildings -----	14	(D)	(D)	(D)	(D)	7	1
735	Miscellaneous equipment rental and leasing -----	4	(D)	(D)	(D)	(D)	—	1
736	Personnel supply services -----	3	(D)	(D)	(D)	(D)	2	—
737	Computer programming, data processing, and other computer related services -----	9	3 206	820	201	43	—	—
738	Miscellaneous business services -----	11	2 076	578	112	47	4	1
75	Automotive repair, services, and parking -----	37	6 042	1 616	388	117	18	2
751	Automotive rental and leasing, without drivers -----	1	(D)	(D)	(D)	(D)	—	—
752	Automobile parking -----	—	—	—	—	—	—	—
753	Automotive repair shops -----	31	5 093	1 405	341	97	16	2
7532	Top, body, and upholstery repair shops and paint shops -----	10	2 105	677	164	43	6	1
7538	General automotive repair shops -----	16	2 078	530	134	44	8	1
7533, 4, 6, 7, 9	Other automotive repair shops -----	5	910	198	43	10	2	—
754	Automotive services, except repair -----	5	(D)	(D)	(D)	(D)	2	—
76	Miscellaneous repair services -----	13	2 502	583	129	47	8	—
762	Electrical repair shops -----	2	(D)	(D)	(D)	(D)	1	—
7622	Radio and television repair shops -----	1	(D)	(D)	(D)	(D)	1	—
7623, 9	Other electrical and electronic repair shops -----	1	(D)	(D)	(D)	(D)	—	—
763	Watch, clock, and jewelry repair -----	—	—	—	—	—	—	—
764	Reupholstery and furniture repair -----	3	(D)	(D)	(D)	(D)	3	—
769	Miscellaneous repair shops and related services -----	8	1 714	373	82	22	4	—
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	29	4 140	938	257	189	10	6
781, 2	Motion picture production, distribution, and services -----	—	—	—	—	—	—	—
783	Motion picture theaters -----	6	(D)	(D)	(D)	(D)	—	5
784	Video tape rental -----	9	1 032	276	69	46	3	—
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	—	—	—	—	—	—	—
793	Bowling centers -----	2	(D)	(D)	(D)	(D)	1	—
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums -----	12	1 065	219	51	50	6	1
80	Health services -----	68	43 772	22 184	5 312	1 009	26	3
801	Offices and clinics of doctors of medicine -----	13	29 942	16 127	3 819	471	1	2
802	Offices and clinics of dentists -----	29	5 807	2 221	572	113	18	1
803	Offices and clinics of doctors of osteopathy -----	2	(D)	(D)	(D)	(D)	1	—
804	Offices and clinics of other health practitioners -----	17	3 315	1 186	316	112	5	—
8041	Offices and clinics of chiropractors -----	8	1 607	500	117	25	3	—
8042	Offices and clinics of optometrists -----	5	(D)	(D)	(D)	(D)	1	—
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c. -----	4	(D)	(D)	(D)	(D)	1	—
805	Nursing and personal care facilities -----	5	4 321	2 495	570	303	—	—
806	Hospitals -----	—	—	—	—	—	—	—
807, 8, 9	Other health services -----	2	(D)	(D)	(D)	(D)	1	—
81	Legal services -----	26	4 664	1 129	290	79	6	14
823, 4, 9	Selected educational services -----	2	(D)	(D)	(D)	(D)	1	—
83	Social services -----	15	666	251	58	55	14	—

Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- torships (number)	Partners- hips (number)
	STORY COUNTY—Con.							
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	54	11 731	5 648	1 294	242	12	4
871	Engineering, architectural, and surveying services	22	4 489	2 163	488	89	6	2
872	Accounting, auditing, and bookkeeping services	15	(D)	(D)	(D)	(D)	4	2
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	2	(D)	(D)	(D)	(D)	—	—
874	Management and public relations services	15	3 848	1 757	433	52	2	—
89	Services, n.e.c.	5	(D)	(D)	(D)	(D)	1	—
	WOODBURY COUNTY							
	Total	672	278 072	103 841	24 904	6 608	242	68
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	14	(D)	(D)	(D)	(D)	4	2
7011	Hotels and motels	12	(D)	(D)	(D)	(D)	3	2
7011 pt.	Hotels	3	(D)	(D)	(D)	(D)	1	1
7011 pt.	Motels, motor hotels, and tourist courts	9	(D)	(D)	(D)	(D)	2	1
702, 3	Other lodging places	2	(D)	(D)	(D)	(D)	1	—
72	Personal services	97	18 277	5 978	1 465	612	39	4
721	Laundry, cleaning, and garment services	17	(D)	(D)	(D)	(D)	6	—
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	(D)	—	—
7213	Linen supply*	—	—	—	—	—	—	—
7215	Coin-operated laundries and drycleaning	6	(D)	(D)	(D)	(D)	4	—
7216	Drycleaning plants, except rug cleaning*	7	(D)	(D)	(D)	(D)	2	—
7217	Carpet and upholstery cleaning	—	—	—	—	—	—	—
7218	Industrial laundries*	2	(D)	(D)	(D)	(D)	—	—
7212, 9	Other laundry, cleaning, and garment services*	1	(D)	(D)	(D)	(D)	—	—
722	Photographic studios, portrait	2	(D)	(D)	(D)	(D)	—	—
723, 4	Beauty and barber shops	51	4 975	2 405	553	282	27	2
723	Beauty shops	48	4 812	2 321	533	275	25	2
724	Barber shops	3	163	84	20	7	2	—
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	(D)	1	—
726	Funeral service and crematories	15	(D)	(D)	(D)	(D)	1	—
729	Miscellaneous personal services	11	(D)	(D)	(D)	(D)	4	2
73	Business services	96	(D)	(D)	(D)	(D)	35	3
731	Advertising	10	(D)	(D)	(D)	(D)	3	1
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	4	(D)	(D)	(D)	(D)	1	—
733	Mailing, reproduction, commercial art and photography, and stenographic services	8	(D)	(D)	(D)	(D)	3	1
734	Services to dwellings and other buildings	25	(D)	(D)	(D)	(D)	17	—
735	Miscellaneous equipment rental and leasing	7	(D)	(D)	(D)	(D)	—	—
736	Personnel supply services	7	7 323	5 485	1 675	509	1	—
737	Computer programming, data processing, and other computer related services	8	(D)	(D)	(D)	(D)	2	—
738	Miscellaneous business services	27	(D)	(D)	(D)	(D)	8	1
75	Automotive repair, services, and parking	57	13 790	4 062	970	281	25	3
751	Automotive rental and leasing, without drivers	7	(D)	(D)	(D)	(D)	1	—
752	Automobile parking	1	(D)	(D)	(D)	(D)	1	—
753	Automotive repair shops	40	(D)	(D)	(D)	(D)	20	2
7532	Top, body, and upholstery repair shops and paint shops	15	3 171	981	240	57	9	1
7538	General automotive repair shops	9	(D)	(D)	(D)	(D)	4	—
7533, 4, 6, 7, 9	Other automotive repair shops	16	(D)	(D)	(D)	(D)	7	1
754	Automotive services, except repair	9	(D)	(D)	(D)	(D)	3	1
76	Miscellaneous repair services	24	16 399	3 863	864	204	11	1
762	Electrical repair shops	10	(D)	(D)	(D)	(D)	3	1
7622	Radio and television repair shops	2	(D)	(D)	(D)	(D)	1	—
7623, 9	Other electrical and electronic repair shops	8	(D)	(D)	(D)	(D)	2	1
763	Watch, clock, and jewelry repair	—	—	—	—	—	—	—
764	Reupholstery and furniture repair	1	(D)	(D)	(D)	(D)	1	—
769	Miscellaneous repair shops and related services	13	(D)	(D)	(D)	(D)	7	—
78, 79, 84	Amusement and recreation services, including motion pictures and museums	43	9 461	2 427	527	360	11	5
781, 2	Motion picture production, distribution, and services	—	—	—	—	—	—	—
783	Motion picture theaters	6	2 372	343	71	53	—	—
784	Video tape rental	8	1 603	410	105	57	2	3
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	1	(D)	(D)	(D)	(D)	—	1
793	Bowling centers	3	(D)	(D)	(D)	(D)	1	—
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	25	(D)	(D)	(D)	(D)	8	1

Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- torships (number)	Partnerships (number)
	WOODBURY COUNTY—Con.							
80	Health services.....	191	89 137	41 589	10 182	1 531	62	14
801	Offices and clinics of doctors of medicine.....	102	64 335	31 643	8 017	595	18	10
802	Offices and clinics of dentists.....	36	6 730	1 831	378	136	24	1
803	Offices and clinics of doctors of osteopathy.....	6	1 122	399	81	29	-	1
804	Offices and clinics of other health practitioners.....	26	(D)	(D)	(D)	(D)	16	1
8041	Offices and clinics of chiropractors.....	15	(D)	(D)	(D)	(D)	8	1
8042	Offices and clinics of optometrists.....	8	(D)	(D)	(D)	(D)	7	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.....	3	(D)	(D)	(D)	(D)	1	-
805	Nursing and personal care facilities.....	8	9 701	4 492	1 005	591	1	-
806	Hospitals.....	-	-	-	-	-	-	-
807, 8, 9	Other health services.....	13	(D)	(D)	(D)	(D)	3	1
81	Legal services.....	67	20 870	5 733	1 353	270	24	24
823, 4, 9	Selected educational services.....	2	(D)	(D)	(D)	(D)	1	-
83	Social services.....	11	(D)	(D)	(D)	(D)	5	1
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations).....	67	16 844	6 341	1 481	315	24	10
871	Engineering, architectural, and surveying services.....	11	(D)	(D)	(D)	(D)	2	1
872	Accounting, auditing, and bookkeeping services.....	35	(D)	(D)	(D)	(D)	14	8
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations).....	2	(D)	(D)	(D)	(D)	1	-
874	Management and public relations services.....	19	(D)	(D)	(D)	(D)	7	1
89	Services, n.e.c.....	3	(D)	(D)	(D)	(D)	1	1

Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Statistical Areas: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- torships (number)	Partnerships (number)
	CEDAR RAPIDS, IA MSA							
	Total.....	1 167	545 327	174 630	42 073	11 320	427	96
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging).....	24	25 434	6 948	1 543	962	7	9
7011	Hotels and motels.....	24	25 434	6 948	1 543	962	7	9
7011 pt.	Hotels.....	15	21 553	5 748	1 325	831	4	7
7011 pt. 702, 3	Motels, motor hotels, and tourist courts.....	9	3 881	1 200	218	131	3	2
	Other lodging places.....	-	-	-	-	-	-	-
72	Personal services.....	171	20 825	7 067	1 683	808	88	8
721	Laundry, cleaning, and garment services.....	26	4 397	1 246	256	159	12	1
7211	Power laundries, family and commercial.....	-	-	-	-	-	-	-
7213	Linen supply.....	-	-	-	-	-	-	-
7215	Coin-operated laundries and drycleaning.....	4	(D)	(D)	(D)	(D)	1	-
7216	Drycleaning plants, except rug cleaning.....	13	1 758	440	96	57	6	1
7217	Carpet and upholstery cleaning.....	6	827	331	61	41	4	-
7218	Industrial laundries.....	2	(D)	(D)	(D)	(D)	-	-
7212, 9	Other laundry, cleaning, and garment services.....	1	(D)	(D)	(D)	(D)	1	-
722	Photographic studios, portrait.....	9	1 681	446	95	55	2	-
723, 4	Beauty and barber shops.....	95	8 207	3 707	842	421	59	6
723	Beauty shops.....	93	(D)	(D)	(D)	(D)	58	5
724	Barber shops.....	2	(D)	(D)	(D)	(D)	1	1
725	Shoe repair shops and shoeshine parlors.....	4	141	51	11	6	4	-
726	Funeral service and crematories.....	14	3 755	985	267	66	4	-
729	Miscellaneous personal services.....	23	2 644	632	212	101	7	1

Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Statistical Areas: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- torships (number)	Partner- ships (number)
	CEDAR RAPIDS, IA MSA—Con.							
73	Business services -----	182	234 883	51 019	12 180	3 523	32	5
731	Advertising -----	15	17 192	8 160	2 383	294	-	2
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	8	(D)	(D)	(D)	(D)	-	-
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	13	3 247	1 265	262	59	5	-
734	Services to dwellings and other buildings -----	31	(D)	(D)	(D)	(D)	12	2
735	Miscellaneous equipment rental and leasing -----	21	(D)	(D)	(D)	(D)	2	-
736	Personnel supply services -----	17	8 427	5 967	1 254	818	2	-
737	Computer programming, data processing, and other computer related services -----	32	44 735	17 341	4 127	671	4	1
738	Miscellaneous business services -----	45	21 244	5 989	1 379	738	7	-
75	Automotive repair, services, and parking -----	123	37 850	9 120	2 058	682	38	11
751	Automotive rental and leasing, without drivers -----	16	7 657	1 388	310	102	1	1
752	Automobile parking -----	2	(D)	(D)	(D)	(D)	-	-
753	Automotive repair shops -----	87	24 284	6 081	1 405	441	31	9
7532	Top, body, and upholstery repair shops and paint shops -----	20	7 507	2 348	562	143	10	2
7538	General automotive repair shops -----	46	9 685	2 204	521	168	18	4
7533, 4, 6, 7, 9	Other automotive repair shops -----	21	7 092	1 529	322	130	3	3
754	Automotive services, except repair -----	18	(D)	(D)	(D)	(D)	6	1
76	Miscellaneous repair services -----	46	9 634	2 545	569	188	27	2
762	Electrical repair shops -----	12	2 284	433	91	39	8	-
7622	Radio and television repair shops -----	3	(D)	(D)	(D)	(D)	3	-
7623, 9	Other electrical and electronic repair shops -----	9	(D)	(D)	(D)	(D)	5	-
763	Watch, clock, and jewelry repair -----	3	114	16	5	3	3	-
764	Reupholstery and furniture repair -----	8	1 488	494	110	44	5	1
769	Miscellaneous repair shops and related services -----	23	5 748	1 602	363	102	11	1
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	75	15 897	4 115	1 027	623	17	4
781, 2	Motion picture production, distribution, and services -----	5	(D)	(D)	(D)	(D)	-	-
783	Motion picture theaters -----	8	(D)	(D)	(D)	(D)	1	-
784	Video tape rental -----	14	1 643	394	124	87	3	1
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	3	(D)	(D)	(D)	(D)	1	-
793	Bowling centers -----	12	3 627	1 129	317	167	2	1
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums -----	33	5 114	1 316	265	232	10	2
80	Health services -----	278	111 368	55 332	14 066	2 437	110	16
801	Offices and clinics of doctors of medicine -----	110	65 471	36 832	9 814	829	24	7
802	Offices and clinics of dentists -----	88	16 846	6 875	1 514	403	55	3
803	Offices and clinics of doctors of osteopathy -----	3	459	237	56	9	-	-
804	Offices and clinics of other health practitioners -----	43	7 137	2 005	441	135	26	3
8041	Offices and clinics of chiropractors -----	17	1 935	439	85	38	13	-
8042	Offices and clinics of optometrists -----	14	3 168	887	215	58	5	2
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c. -----	12	2 034	679	141	39	8	1
805	Nursing and personal care facilities -----	10	14 623	6 513	1 561	774	-	-
806	Hospitals -----	-	-	-	-	-	-	-
807, 8, 9	Other health services -----	24	6 832	2 870	680	287	5	3
81	Legal services -----	107	34 852	12 897	3 023	554	56	30
823, 4, 9	Selected educational services -----	7	1 602	389	92	30	1	-
83	Social services -----	34	3 709	1 779	420	273	14	-
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	113	47 617	22 934	5 270	1 220	37	10
871	Engineering, architectural, and surveying services -----	39	25 215	13 675	3 113	673	9	1
872	Accounting, auditing, and bookkeeping services -----	45	13 450	5 244	1 355	289	21	8
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	3	(D)	(D)	(D)	(D)	-	-
874	Management and public relations services -----	26	(D)	(D)	(D)	(D)	7	1
89	Services, n.e.c. -----	7	1 656	485	142	20	-	1

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1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- torships (number)	Partnerships (number)
	DAVENPORT-ROCK ISLAND-MOLINE, IA-IL MSA							
	Total.....	2 150	690 052	256 325	61 684	17 700	846	192
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	42	35 200	7 469	1 702	1 103	15	6
7011	Hotels and motels	33	(D)	(D)	(D)	(D)	9	5
7011 pt.	Hotels	10	19 176	4 641	1 020	680	1	1
7011 pt.	Hotels, 25 guestrooms or more	9	(D)	(D)	(D)	(D)	-	1
7011 pt.	Hotels, less than 25 guestrooms	1	(D)	(D)	(D)	(D)	1	-
7011 pt.	Motels, motor hotels, and tourist courts	23	(D)	(D)	(D)	(D)	8	4
7011 pt.	Motels, tourist courts	19	(D)	(D)	(D)	(D)	8	3
7011 pt.	Motor hotels	4	8 171	1 330	360	194	-	1
702, 3	Other lodging places	9	(D)	(D)	(D)	(D)	6	1
702	Rooming and boarding houses	2	(D)	(D)	(D)	(D)	2	-
703	Camps and recreational vehicle parks	7	(D)	(D)	(D)	(D)	4	1
72	Personal services	320	52 463	17 571	4 268	1 766	151	16
721	Laundry, cleaning, and garment services	75	22 982	7 282	1 791	674	34	7
7211	Power laundries, family and commercial*	3	(D)	(D)	(D)	(D)	1	-
7213	Linen supply*	3	(D)	(D)	(D)	(D)	-	-
7215	Coin-operated laundries and drycleaning	29	2 276	551	134	95	15	3
7216	Drycleaning plants, except rug cleaning	23	7 012	2 199	528	266	10	3
7217	Carpet and upholstery cleaning	9	(D)	(D)	(D)	(D)	8	-
7218	Industrial laundries*	2	(D)	(D)	(D)	(D)	-	-
7212, 9	Other laundry, cleaning, and garment services*	6	(D)	(D)	(D)	(D)	-	1
7212	Garment pressing, and agents for laundries and drycleaners	5	(D)	(D)	(D)	(D)	-	-
7219	Laundry and garment services, n.e.c.*	1	(D)	(D)	(D)	(D)	-	1
7219 pt.	Diaper and other laundry services, n.e.c.*	1	(D)	(D)	(D)	(D)	-	1
7219 pt.	Seamstresses and dressmaking services	-	-	-	-	-	-	-
722	Photographic studios, portrait	17	2 206	396	94	63	8	-
723, 4	Beauty and barber shops	151	11 845	5 464	1 288	687	90	2
723	Beauty shops	137	11 318	5 271	1 240	668	78	2
724	Barber shops	14	527	193	48	19	12	-
725	Shoe repair shops and shoeshine parlors	3	152	42	10	4	2	-
726	Funeral service and crematories	29	11 478	3 081	745	167	5	6
729	Miscellaneous personal services	45	3 800	1 306	340	171	12	1
7291	Tax return preparation services	19	668	177	106	67	9	-
7299	Miscellaneous personal services, n.e.c.	26	3 132	1 129	234	104	3	1
73	Business services	272	120 714	51 550	11 713	4 391	85	7
731	Advertising	20	8 778	3 980	929	155	-	-
7311	Advertising agencies	17	(D)	(D)	(D)	(D)	-	-
7312	Outdoor advertising services	3	(D)	(D)	(D)	(D)	-	-
7313	Radio, television, publishers' advertising representatives	-	-	-	-	-	-	-
7319	Advertising, n.e.c.	-	-	-	-	-	-	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	9	3 677	1 398	365	83	-	-
7322	Adjustment and collection services	5	(D)	(D)	(D)	(D)	-	-
7323	Credit reporting services	4	(D)	(D)	(D)	(D)	-	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	19	2 809	1 071	263	77	10	-
7331	Direct mail advertising services	3	(D)	(D)	(D)	(D)	2	-
7334	Photocopying and duplicating services	3	545	126	26	12	2	-
7334 pt.	Blueprinting and photocopying services	3	545	126	26	12	2	-
7334 pt.	Duplicating services, except printing	-	-	-	-	-	-	-
7338	Secretarial and court reporting services	2	(D)	(D)	(D)	(D)	1	-
7335, 6	Commercial photography, art, and graphics	11	1 404	584	152	40	5	-
7335	Commercial photography	2	(D)	(D)	(D)	(D)	2	-
7336	Commercial art and graphic design	9	(D)	(D)	(D)	(D)	3	-
734	Services to dwellings and other buildings	61	20 218	9 877	1 999	751	37	2
7342	Disinfecting and pest control services	12	3 603	1 139	242	77	6	-
7349	Building cleaning and maintenance services, n.e.c.	49	16 615	8 738	1 757	674	31	2
7349 pt.	Window cleaning	2	(D)	(D)	(D)	(D)	1	1
7349 pt.	Other building cleaning and maintenance services, n.e.c.	47	(D)	(D)	(D)	(D)	30	1
735	Miscellaneous equipment rental and leasing	39	14 592	3 462	828	225	5	2
7352	Medical equipment rental and leasing	8	3 620	687	188	50	1	1
7353	Heavy construction equipment rental and leasing	6	1 776	500	89	20	-	-
7359	Equipment rental and leasing, n.e.c.	25	9 196	2 275	551	155	4	1
736	Personnel supply services	18	15 310	11 530	2 125	1 635	2	-
7361	Employment agencies	6	1 223	682	187	50	2	-
7363	Help supply services	12	14 087	10 848	1 938	1 585	-	-

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1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- torships (number)	Partners- hips (number)
	DAVENPORT-ROCK ISLAND-MOLINE, IA-IL MSA—Con.							
73	Business services—Con.							
737	Computer programming, data processing, and other computer related services	26	20 478	6 607	1 571	306	3	1
7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	9	5 596	2 213	467	94	—	—
7371	Computer programming services	5	(D)	(D)	(D)	(D)	—	—
7372	Prepackaged software	1	(D)	(D)	(D)	(D)	—	—
7373	Computer integrated systems design	3	(D)	(D)	(D)	(D)	—	—
7374, 5, 6	Data processing services	8	6 280	2 465	711	139	—	1
7374, 5	Computer processing, information retrieval	7	(D)	(D)	(D)	(D)	—	1
7376	Computer facilities management services	1	(D)	(D)	(D)	(D)	—	—
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	9	8 602	1 929	393	73	3	—
7377	Computer rental and leasing	—	—	—	—	—	—	—
7378	Computer maintenance and repair	6	(D)	(D)	(D)	(D)	1	—
7379	Computer related services, n.e.c.	3	(D)	(D)	(D)	(D)	2	—
738	Miscellaneous business services	80	34 852	13 625	3 633	1 159	28	2
7381, 2	Detective agencies and protective services	16	15 834	8 439	2 481	638	3	—
7381	Detective, guard, and armored car services	13	(D)	(D)	(D)	(D)	2	—
7382	Security systems services	3	(D)	(D)	(D)	(D)	1	—
7383	News syndicates	1	(D)	(D)	(D)	(D)	—	—
7384	Photofinishing laboratories	7	(D)	(D)	(D)	(D)	3	—
7389	Business services, n.e.c.	56	17 355	4 623	1 045	491	22	2
7389 pt.	Sign painting shops	2	(D)	(D)	(D)	(D)	2	—
7389 pt.	Interior designing	10	3 177	379	76	32	5	—
7389 pt.	Telephone answering services	5	(D)	(D)	(D)	(D)	2	—
7389 pt.	Other business services	39	13 370	3 926	897	424	13	2
75	Automotive repair, services, and parking	212	66 671	14 481	3 379	940	83	17
751	Automotive rental and leasing, without drivers	23	26 664	3 807	929	191	2	—
7513	Truck rental and leasing, without drivers	11	14 034	2 090	504	97	1	—
7514, 5	Passenger car rental and leasing, without drivers	12	12 630	1 717	425	94	1	—
7519	Utility trailer and recreational vehicle rental	—	—	—	—	—	—	—
752	Automobile parking	—	—	—	—	—	—	—
752 pt.	Parking lots	—	—	—	—	—	—	—
752 pt.	Parking structures	—	—	—	—	—	—	—
753	Automotive repair shops	161	34 995	9 068	2 012	617	74	11
7532	Top, body, and upholstery repair shops and paint shops	44	8 907	2 614	593	180	25	4
7532 pt.	Top and body repair shops	43	(D)	(D)	(D)	(D)	25	4
7532 pt.	Paint shops	1	(D)	(D)	(D)	(D)	—	—
7538	General automotive repair shops	59	9 717	2 623	584	191	32	1
7538 pt.	General automotive repair shops, except diesel	53	8 776	2 386	546	177	30	1
7538 pt.	Diesel repair shops	6	941	237	38	14	2	—
7533, 4, 6, 7, 9	Other automotive repair shops	58	16 371	3 831	835	246	17	6
7533	Automotive exhaust system repair shops	12	3 378	889	213	55	1	2
7534	Tire retreading and repair shops	3	(D)	(D)	(D)	(D)	2	—
7536	Automotive glass replacement shops	11	2 530	726	157	46	2	1
7537	Automotive transmission repair shops	9	(D)	(D)	(D)	(D)	2	—
7539	Automotive repair shops, n.e.c.	23	3 892	987	204	67	10	2
7539 pt.	Radiator repair	7	1 675	384	68	26	3	1
7539 pt.	Brake, front end, and wheel alignment	9	1 525	425	95	26	2	1
7539 pt.	Automotive electrical and fuel system services	6	(D)	(D)	(D)	(D)	4	—
7539 pt.	Other automotive repair shops, n.e.c.	1	(D)	(D)	(D)	(D)	1	—
754	Automotive services, except repair	28	5 012	1 606	438	132	7	6
7542	Carwashes	15	3 045	1 024	332	95	3	2
7549	Automotive services, except repair and carwashes	13	1 967	582	106	37	4	4
76	Miscellaneous repair services	93	27 887	8 957	2 109	569	40	4
762	Electrical repair shops	22	4 047	1 188	332	105	10	—
7622	Radio and television repair shops	9	1 189	464	118	33	5	—
7623, 9	Other electrical and electronic repair shops	13	2 858	724	214	72	5	—
7623	Refrigeration and air-conditioning service and repair shops	3	653	160	35	12	2	—
7629	Electrical and electronic repair shops, n.e.c.	10	2 205	564	179	60	3	—
763	Watch, clock, and jewelry repair	2	(D)	(D)	(D)	(D)	—	—
764	Reupholstery and furniture repair	8	(D)	(D)	(D)	(D)	7	1
769	Miscellaneous repair shops and related services	61	22 626	7 418	1 682	428	23	3
7692	Welding repair	7	(D)	(D)	(D)	(D)	3	—
7694	Armature rewinding shops	5	(D)	(D)	(D)	(D)	1	—
7699	Repair shops and related services, n.e.c.	49	15 491	4 805	1 084	258	19	3

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	DAVENPORT-ROCK ISLAND-MOLINE, IA-IL MSA—Con.							
78, 79, 84	Amusement and recreation services, including motion pictures and museums	147	41 078	8 863	1 859	1 385	31	15
781, 2	Motion picture production, distribution, and services	4	(D)	(D)	(D)	(D)	1	1
783	Motion picture theaters	14	5 296	783	193	163	-	1
7832	Motion picture theaters, except drive-in	11	(D)	(D)	(D)	(D)	-	1
7833	Drive-in motion picture theaters	3	(D)	(D)	(D)	(D)	-	-
784	Video tape rental	28	5 190	1 107	288	121	7	5
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	2	(D)	(D)	(D)	(D)	1	1
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	1	(D)	(D)	(D)	(D)	-	1
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	1	(D)	(D)	(D)	(D)	1	-
793	Bowling centers	21	6 390	1 561	429	276	3	2
79 ex. 792, 3, 4, 84	Commercial sports and other amusement and recreation services, including museums	78	23 373	5 276	938	817	19	5
794	Commercial sports	7	(D)	(D)	(D)	(D)	1	-
7941	Professional sports clubs and promoters	2	(D)	(D)	(D)	(D)	-	-
7948	Racing, including track operation	5	(D)	(D)	(D)	(D)	1	-
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums	71	(D)	(D)	(D)	(D)	18	5
791	Dance studios, schools, and halls	7	785	164	59	34	3	1
7911	Physical fitness facilities	11	(D)	(D)	(D)	(D)	1	1
7912	Public golf courses	8	(D)	(D)	(D)	(D)	3	-
7913	Coin-operated amusement devices	7	3 026	400	96	35	3	-
7916	Amusement parks	-	-	-	-	-	-	-
7917	Membership sports and recreation clubs	10	1 878	649	133	82	2	2
7999, 84	Amusement and recreation services, including museums, n.e.c.	28	5 231	1 228	289	220	6	1
7999 pt.	Concession operators of amusement devices and rides	2	(D)	(D)	(D)	(D)	1	-
7999 pt.	Carnivals, circuses, and fairs	-	-	-	-	-	-	-
7999 pt., 84	Billiard and pool establishments	3	(D)	(D)	(D)	(D)	-	-
	Other recreation and amusements, including museums	23	3 297	812	189	163	5	1
80	Health services	617	217 448	94 971	23 070	4 678	271	35
801	Offices and clinics of doctors of medicine	255	100 405	50 676	13 168	1 459	96	9
801 pt.	Offices of doctors of medicine	253	(D)	(D)	(D)	(D)	96	9
801 pt.	Clinics of doctors of medicine	2	(D)	(D)	(D)	(D)	-	-
802	Offices and clinics of dentists	154	34 693	13 821	3 057	748	71	9
802 pt.	Offices of dentists	153	(D)	(D)	(D)	(D)	71	8
802 pt.	Clinics of dentists	1	(D)	(D)	(D)	(D)	-	1
803	Offices and clinics of doctors of osteopathy	39	(D)	(D)	(D)	(D)	25	1
804	Offices and clinics of other health practitioners	118	19 287	6 183	1 345	367	77	6
8041	Offices and clinics of chiropractors	67	8 550	2 506	530	183	50	2
8042	Offices and clinics of optometrists	26	4 878	1 269	269	73	14	3
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	25	5 859	2 408	546	111	13	1
8043	Offices and clinics of podiatrists	10	1 170	304	71	28	8	-
8049	Offices and clinics of health practitioners, n.e.c.	15	4 689	2 104	475	83	5	1
805	Nursing and personal care facilities	16	21 201	9 085	2 237	1 158	-	2
8051	Skilled nursing care facilities	10	17 136	7 356	1 817	925	-	2
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	6	4 065	1 729	420	233	-	-
8052	Intermediate care facilities	3	(D)	(D)	(D)	(D)	-	-
8059	Nursing and personal care facilities, n.e.c.	3	(D)	(D)	(D)	(D)	-	-
806	Hospitals	1	(D)	(D)	(D)	(D)	-	-
8062	General medical and surgical hospitals	1	(D)	(D)	(D)	(D)	-	-
8063	Psychiatric hospitals	-	-	-	-	-	-	-
8069	Specialty hospitals, except psychiatric	-	-	-	-	-	-	-
807, 8, 9	Other health services	34	21 099	8 005	1 683	546	2	8
807	Medical and dental laboratories	24	16 534	6 075	1 330	319	2	7
8071	Medical laboratories	9	(D)	(D)	(D)	(D)	-	5
8072	Dental laboratories	15	(D)	(D)	(D)	(D)	2	2
808	Home health care services	3	2 000	1 121	247	182	-	-
809	Miscellaneous health and allied services, n.e.c.	7	2 565	809	106	45	-	1
8092	Kidney dialysis centers	1	(D)	(D)	(D)	(D)	-	-
8093	Specialty outpatient facilities, n.e.c.	3	(D)	(D)	(D)	(D)	-	1
8099	Health and allied services, n.e.c.	3	(D)	(D)	(D)	(D)	-	-
81	Legal services	178	46 240	15 790	4 246	717	82	62
823, 4, 9	Selected educational services	9	3 991	1 707	432	112	1	-
823	Libraries	-	-	-	-	-	-	-
824	Vocational schools	3	(D)	(D)	(D)	(D)	-	-
829	Schools and educational services, n.e.c.	6	(D)	(D)	(D)	(D)	1	-
83	Social services	48	4 339	2 061	488	389	22	5
835	Child day care services	40	3 335	1 571	375	291	19	5
832, 3, 6, 9	Other social services	8	1 004	490	113	98	3	-

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1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- torships (number)	Partners- hips (number)
	DAVENPORT-ROCK ISLAND-MOLINE, IA-IL MSA—Con.							
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	195	72 284	32 164	8 243	1 576	64	24
871	Engineering, architectural, and surveying services -----	46	16 966	8 117	2 212	334	8	5
8711	Engineering services -----	28	14 240	7 215	2 029	284	2	—
8712	Architectural services -----	14	2 116	685	135	33	4	5
8713	Surveying services -----	4	610	217	48	17	2	—
872	Accounting, auditing, and bookkeeping services -----	98	25 169	9 284	2 556	564	43	17
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	7	(D)	(D)	(D)	(D)	3	—
8731	Commercial physical and biological research -----	1	(D)	(D)	(D)	(D)	—	—
8732	Commercial economic, sociological, and educational research -----	4	(D)	(D)	(D)	(D)	2	—
8734	Testing laboratories -----	2	(D)	(D)	(D)	(D)	1	—
874	Management and public relations services -----	44	(D)	(D)	(D)	(D)	10	2
8741	Management services -----	14	(D)	(D)	(D)	(D)	4	1
8742	Management consulting services -----	20	8 225	2 951	821	201	4	—
8743	Public relations services -----	4	(D)	(D)	(D)	(D)	2	—
8744	Facilities support management services -----	—	—	—	—	—	—	—
8748	Business consulting services, n.e.c. -----	6	(D)	(D)	(D)	(D)	—	1
89	Services, n.e.c. -----	17	1 737	741	175	74	1	1
	DES MOINES, IA MSA							
	Total -----	2 972	1 310 127	482 358	113 858	29 965	886	233
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging) -----	63	67 894	19 058	4 426	2 808	17	14
7011	Hotels and motels -----	58	67 117	18 921	4 408	2 802	14	14
7011 pt.	Hotels -----	24	54 593	15 953	3 729	2 380	4	6
7011 pt.	Hotels, 25 guestrooms or more -----	21	(D)	(D)	(D)	(D)	1	6
7011 pt.	Hotels, less than 25 guestrooms -----	3	(D)	(D)	(D)	(D)	3	—
7011 pt.	Motels, motor hotels, and tourist courts -----	34	12 524	2 968	679	422	10	8
7011 pt.	Motels, tourist courts -----	29	7 836	1 837	422	237	10	6
7011 pt.	Motor hotels -----	5	4 688	1 131	257	185	—	2
702, 3	Other lodging places -----	5	777	137	18	6	3	—
702	Rooming and boarding houses -----	2	(D)	(D)	(D)	(D)	1	—
703	Camps and recreational vehicle parks -----	3	(D)	(D)	(D)	(D)	2	—
72	Personal services -----	380	67 754	24 008	5 665	2 671	159	20
721	Laundry, cleaning, and garment services -----	94	25 425	9 062	2 103	866	31	5
7211	Power laundries, family and commercial* -----	3	1 287	511	108	60	—	—
7213	Linen supply* -----	—	—	—	—	—	—	—
7215	Coin-operated laundries and drycleaning -----	20	3 011	769	187	105	7	—
7216	Drycleaning plants, except rug cleaning* -----	42	7 855	3 031	686	328	12	3
7217	Carpet and upholstery cleaning -----	13	1 416	625	131	61	5	1
7218	Industrial laundries* -----	4	(D)	(D)	(D)	(D)	—	—
7212, 9	Other laundry, cleaning, and garment services* -----	12	(D)	(D)	(D)	(D)	7	1
7212	Garment pressing, and agents for laundries and drycleaners -----	4	(D)	(D)	(D)	(D)	—	1
7219	Laundry and garment services, n.e.c.* -----	8	(D)	(D)	(D)	(D)	7	—
7219 pt.	Diaper and other laundry services, n.e.c.* -----	8	(D)	(D)	(D)	(D)	7	—
7219 pt.	Seamstresses and dressmaking services -----	—	—	—	—	—	—	—
722	Photographic studios, portrait -----	28	8 693	2 395	528	449	9	1
723, 4	Beauty and barber shops -----	189	19 024	8 151	1 898	913	100	13
723	Beauty shops -----	179	18 319	7 881	1 837	891	92	13
724	Barber shops -----	10	705	270	61	22	8	—
725	Shoe repair shops and shoeshine parlors -----	6	576	195	30	14	2	—
726	Funeral service and crematories -----	30	9 246	2 504	637	127	6	—
729	Miscellaneous personal services -----	33	4 790	1 701	469	302	11	1
7291	Tax return preparation services -----	9	1 716	722	249	190	5	1
7299	Miscellaneous personal services, n.e.c. -----	24	3 074	979	220	112	6	—
73	Business services -----	523	338 211	123 533	28 555	9 505	92	20
731	Advertising -----	40	12 207	4 589	1 027	181	5	1
7311	Advertising agencies -----	34	8 734	3 764	835	146	5	1
7312	Outdoor advertising services -----	1	(D)	(D)	(D)	(D)	—	—
7313	Radio, television, publishers' advertising representatives -----	2	(D)	(D)	(D)	(D)	—	—
7319	Advertising, n.e.c. -----	3	(D)	(D)	(D)	(D)	—	—
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	22	12 203	3 594	870	244	1	1
7322	Adjustment and collection services -----	16	4 535	2 007	495	145	1	1
7323	Credit reporting services -----	6	7 668	1 587	375	99	—	—
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	67	27 320	9 075	2 117	591	13	3
7331	Direct mail advertising services -----	9	(D)	(D)	(D)	(D)	1	—
7334	Photocopying and duplicating services -----	12	(D)	(D)	(D)	(D)	3	1
7334 pt.	Blueprinting and photocopying services -----	11	(D)	(D)	(D)	(D)	2	1
7334 pt.	Duplicating services, except printing -----	1	(D)	(D)	(D)	(D)	1	—
7338	Secretarial and court reporting services -----	13	3 670	1 632	461	98	3	2
7335, 6	Commercial photography, art, and graphics -----	33	9 651	2 411	529	125	6	—
7335	Commercial photography -----	9	3 143	886	181	42	1	—
7336	Commercial art and graphic design -----	24	6 508	1 525	348	83	5	—

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							Individual proprie- torships (number)	Partners- hips (number)
	DES MOINES, IA MSA—Con.							
73	Business services—Con.							
734	Services to dwellings and other buildings	109	20 065	12 071	2 838	1 780	39	6
7342	Disinfecting and pest control services	19	3 330	1 274	265	87	3	—
7349	Building cleaning and maintenance services, n.e.c.	90	16 735	10 797	2 573	1 693	36	6
7349 pt.	Window cleaning	4	(D)	(D)	(D)	(D)	1	1
7349 pt.	Other building cleaning and maintenance services, n.e.c.	86	(D)	(D)	(D)	(D)	35	5
735	Miscellaneous equipment rental and leasing	42	26 726	5 784	1 312	362	3	4
7352	Medical equipment rental and leasing	7	3 404	1 205	258	51	1	—
7353	Heavy construction equipment rental and leasing	7	1 933	528	100	33	—	2
7359	Equipment rental and leasing, n.e.c.	28	21 389	4 051	954	278	2	2
736	Personnel supply services	48	25 766	17 093	3 957	1 968	5	—
7361	Employment agencies	24	6 995	3 675	951	329	1	—
7363	Help supply services	24	18 771	13 418	3 006	1 639	4	—
737	Computer programming, data processing, and other computer related services	74	148 323	49 016	11 187	2 339	7	1
7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	32	16 457	7 500	1 675	307	4	1
7371	Computer programming services	21	(D)	(D)	(D)	(D)	4	—
7372	Prepackaged software	5	(D)	(D)	(D)	(D)	—	—
7373	Computer integrated systems design	6	4 810	2 366	571	93	—	1
7374, 5, 6	Data processing services	23	123 488	38 936	8 928	1 951	—	—
7374, 5	Computer processing, information retrieval	18	113 997	35 623	8 307	1 815	—	—
7376	Computer facilities management services	5	9 491	3 313	621	136	—	—
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	19	8 378	2 580	584	81	3	—
7377	Computer rental and leasing	2	(D)	(D)	(D)	(D)	1	—
7378	Computer maintenance and repair	14	(D)	(D)	(D)	(D)	2	—
7379	Computer related services, n.e.c.	3	(D)	(D)	(D)	(D)	—	—
738	Miscellaneous business services	121	65 601	22 311	5 247	2 040	19	4
7381, 2	Detective agencies and protective services	23	17 121	7 526	1 818	754	2	—
7381	Detective, guard, and armored car services	18	(D)	(D)	(D)	(D)	2	—
7382	Security systems services	5	(D)	(D)	(D)	(D)	—	—
7383	News syndicates	2	(D)	(D)	(D)	(D)	—	—
7384	Photofinishing laboratories*	13	(D)	(D)	(D)	(D)	—	1
7389	Business services, n.e.c.	83	37 429	11 858	2 775	1 117	17	3
7389 pt.	Sign painting shops	5	(D)	(D)	(D)	(D)	2	—
7389 pt.	Interior designing	7	728	124	24	8	3	—
7389 pt.	Telephone answering services	5	526	217	43	34	2	—
7389 pt.	Other business services	66	(D)	(D)	(D)	(D)	10	3
75	Automotive repair, services, and parking	348	119 133	27 212	6 371	1 780	116	18
751	Automotive rental and leasing, without drivers	29	51 737	8 343	1 954	417	1	—
7513	Truck rental and leasing, without drivers	17	42 097	6 931	1 671	348	1	—
7514, 5	Passenger car rental and leasing, without drivers	11	(D)	(D)	(D)	(D)	—	—
7519	Utility trailer and recreational vehicle rental	1	(D)	(D)	(D)	(D)	—	—
752	Automobile parking	43	(D)	(D)	(D)	(D)	5	—
752 pt.	Parking lots	33	(D)	(D)	(D)	(D)	5	—
752 pt.	Parking structures	10	(D)	(D)	(D)	(D)	—	—
753	Automotive repair shops	230	49 507	14 612	3 374	932	102	13
7532	Top, body, and upholstery repair shops and paint shops	83	19 105	6 021	1 459	373	43	5
7532 pt.	Top and body repair shops	78	(D)	(D)	(D)	(D)	41	4
7532 pt.	Paint shops	5	(D)	(D)	(D)	(D)	2	1
7538	General automotive repair shops	82	13 160	3 495	758	243	41	5
7538 pt.	General automotive repair shops, except diesel	78	12 190	3 238	702	231	39	5
7538 pt.	Diesel repair shops	4	970	257	56	12	2	—
7533, 4, 6, 7, 9	Other automotive repair shops	65	17 242	5 096	1 157	316	18	3
7533	Automotive exhaust system repair shops	15	4 978	1 387	282	64	3	—
7534	Tire retreading and repair shops	5	(D)	(D)	(D)	(D)	1	—
7536	Automotive glass replacement shops	11	3 936	944	237	77	2	—
7537	Automotive transmission repair shops	11	(D)	(D)	(D)	(D)	4	—
7539	Automotive repair shops, n.e.c.	23	4 113	1 339	263	81	8	3
7539 pt.	Radiator repair	8	1 018	337	78	26	4	—
7539 pt.	Brake, front end, and wheel alignment	5	1 131	475	78	20	—	1
7539 pt.	Automotive electrical and fuel system services	7	963	241	54	22	3	2
7539 pt.	Other automotive repair shops, n.e.c.	3	1 001	286	53	13	1	—
754	Automotive services, except repair	46	(D)	(D)	(D)	(D)	8	5
7542	Carwashes	29	5 241	1 365	361	174	8	2
7549	Automotive services, except repair and carwashes	17	(D)	(D)	(D)	(D)	—	3
76	Miscellaneous repair services	113	30 904	9 292	2 344	530	48	7
762	Electrical repair shops	37	14 398	4 200	1 174	230	17	1
7622	Radio and television repair shops	13	2 538	664	189	47	10	—
7623, 9	Other electrical and electronic repair shops	24	11 860	3 536	985	183	7	1
7623	Refrigeration and air-conditioning service and repair shops	4	1 554	377	85	20	—	—
7629	Electrical and electronic repair shops, n.e.c.	20	10 306	3 159	900	163	7	1
763	Watch, clock, and jewelry repair	4	591	125	29	11	1	1
764	Reupholstery and furniture repair	12	995	322	73	32	5	2
769	Miscellaneous repair shops and related services	60	14 920	4 645	1 068	257	25	3
7692	Welding repair	5	(D)	(D)	(D)	(D)	3	—
7694	Armature rewinding shops	3	(D)	(D)	(D)	(D)	1	—
7699	Repair shops and related services, n.e.c.	52	13 702	4 270	988	234	21	3

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	DES MOINES, IA MSA—Con.							
78, 79, 84	Amusement and recreation services, including motion pictures and museums	201	97 781	18 295	4 013	1 802	43	9
781, 2	Motion picture production, distribution, and services	21	50 037	6 261	1 407	403	4	1
783	Motion picture theaters	25	8 195	1 341	310	261	1	—
7832	Motion picture theaters, except drive-in	21	7 775	1 245	302	257	1	—
7833	Drive-in motion picture theaters	4	420	96	8	4	—	—
784	Video tape rental	43	5 356	1 321	417	219	9	5
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	14	454	174	40	64	5	2
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	1	(D)	(D)	(D)	(D)	—	—
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	13	(D)	(D)	(D)	(D)	5	2
793	Bowling centers	19	6 301	1 743	447	287	4	1
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	79	27 438	7 455	1 392	568	20	—
794	Commercial sports	4	1 280	233	39	13	1	—
7941	Professional sports clubs and promoters	2	(D)	(D)	(D)	(D)	1	—
7948	Racing, including track operation	2	(D)	(D)	(D)	(D)	—	—
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	75	26 158	7 222	1 353	555	19	—
791	Dance studios, schools, and halls	13	(D)	(D)	(D)	(D)	5	—
7991	Physical fitness facilities	13	3 531	980	170	95	5	—
7992	Public golf courses	3	(D)	(D)	(D)	(D)	1	—
7993	Coin-operated amusement devices	8	2 980	588	132	40	1	—
7996	Amusement parks	2	(D)	(D)	(D)	(D)	1	—
7997	Membership sports and recreation clubs	9	3 659	920	195	135	2	—
7999, 84	Amusement and recreation services, including museums, n.e.c. ..	27	3 528	1 686	476	132	4	—
7999 pt.	Concession operators of amusement devices and rides	2	(D)	(D)	(D)	(D)	—	—
7999 pt.	Carnivals, circuses, and fairs	2	(D)	(D)	(D)	(D)	1	—
7999 pt., 84	Billiard and pool establishments	—	—	—	—	—	—	—
	Other recreation and amusements, including museums	23	2 840	1 619	472	128	3	—
80	Health services	681	303 772	150 685	35 607	5 949	239	37
801	Offices and clinics of doctors of medicine	269	159 573	89 995	21 413	1 838	63	20
801 pt.	Offices of doctors of medicine	266	(D)	(D)	(D)	(D)	63	20
801 pt.	Clinics of doctors of medicine	3	(D)	(D)	(D)	(D)	—	—
802	Offices and clinics of dentists	172	40 937	16 109	3 864	823	105	7
802 pt.	Offices of dentists	170	(D)	(D)	(D)	(D)	105	7
802 pt.	Clinics of dentists	2	(D)	(D)	(D)	(D)	—	—
803	Offices and clinics of doctors of osteopathy	59	20 401	10 484	2 458	245	20	1
804	Offices and clinics of other health practitioners	95	(D)	(D)	(D)	(D)	45	2
8041	Offices and clinics of chiropractors	32	(D)	(D)	(D)	(D)	22	1
8042	Offices and clinics of optometrists	27	6 763	1 826	418	120	8	1
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	36	6 113	2 381	515	155	15	—
8043	Offices and clinics of podiatrists	11	1 241	385	92	22	7	—
8049	Offices and clinics of health practitioners, n.e.c.	25	4 872	1 996	423	133	8	—
805	Nursing and personal care facilities	27	32 745	14 482	3 311	1 775	1	4
8051	Skilled nursing care facilities	15	21 172	9 141	2 058	1 123	—	4
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	12	11 573	5 341	1 253	652	1	—
8052	Intermediate care facilities	8	8 902	4 038	945	489	1	—
8059	Nursing and personal care facilities, n.e.c.	4	2 671	1 303	308	163	—	—
806	Hospitals	1	(D)	(D)	(D)	(D)	—	—
8062	General medical and surgical hospitals	1	(D)	(D)	(D)	(D)	—	—
8063	Psychiatric hospitals	—	—	—	—	—	—	—
8069	Specialty hospitals, except psychiatric	—	—	—	—	—	—	—
807, 8, 9	Other health services	58	24 881	10 540	2 350	770	5	3
807	Medical and dental laboratories	26	8 696	4 177	938	190	4	1
8071	Medical laboratories	5	4 280	1 952	405	90	—	1
8072	Dental laboratories	21	4 416	2 225	533	100	4	—
808	Home health care services	11	4 008	2 292	461	339	—	1
809	Miscellaneous health and allied services, n.e.c.	21	12 177	4 071	951	241	1	1
8092	Kidney dialysis centers	1	(D)	(D)	(D)	(D)	—	—
8093	Specialty outpatient facilities, n.e.c.	13	(D)	(D)	(D)	(D)	1	1
8099	Health and allied services, n.e.c.	7	2 491	1 015	233	81	—	—
81	Legal services	223	124 070	46 257	11 651	1 573	77	69
823, 4, 9	Selected educational services	19	3 551	1 004	198	88	4	1
823	Libraries	—	—	—	—	—	—	—
824	Vocational schools	6	(D)	(D)	(D)	(D)	1	1
829	Schools and educational services, n.e.c.	13	(D)	(D)	(D)	(D)	3	—
83	Social services	83	11 382	4 924	1 108	717	37	2
835	Child day care services	51	5 986	2 785	611	460	27	2
832, 3, 6, 9	Other social services	32	5 396	2 139	497	257	10	—

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							Individual proprie- torships (number)	Partner- ships (number)
	DES MOINES, IA MSA—Con.							
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	310	142 217	57 011	13 757	2 484	50	34
871	Engineering, architectural, and surveying services -----	65	40 648	16 960	3 849	634	6	5
8711	Engineering services -----	31	20 932	7 968	1 929	329	4	1
8712	Architectural services -----	28	18 477	8 332	1 793	275	1	4
8713	Surveying services -----	6	1 239	660	127	30	1	-
872	Accounting, auditing, and bookkeeping services -----	130	58 739	22 462	5 722	994	37	27
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	15	7 996	3 022	687	237	1	-
8731	Commercial physical and biological research -----	3	(D)	(D)	(D)	(D)	-	-
8732	Commercial economic, sociological, and educational research -----	10	(D)	(D)	(D)	(D)	1	-
8734	Testing laboratories -----	2	(D)	(D)	(D)	(D)	-	-
874	Management and public relations services -----	100	34 834	14 567	3 499	619	6	2
8741	Management services -----	36	21 103	9 186	2 154	297	1	1
8742	Management consulting services -----	49	9 697	3 776	939	231	3	1
8743	Public relations services -----	4	(D)	(D)	(D)	(D)	-	-
8744	Facilities support management services -----	1	(D)	(D)	(D)	(D)	-	-
8748	Business consulting services, n.e.c. -----	10	3 261	1 122	329	72	2	-
89	Services, n.e.c. -----	28	3 458	1 079	163	58	4	2
	DUBUQUE, IA MSA							
	Total -----	481	217 030	91 141	24 642	5 152	201	31
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging) -----	14	10 979	2 988	604	451	4	1
7011	Hotels and motels -----	14	10 979	2 988	604	451	4	1
7011 pt.	Hotels -----	7	4 350	1 105	238	181	3	-
7011 pt. 702, 3	Motels, motor hotels, and tourist courts -----	7	6 629	1 883	366	270	1	1
	Other lodging places -----	-	-	-	-	-	-	-
72	Personal services -----	90	12 611	4 276	930	534	44	5
721	Laundry, cleaning, and garment services -----	12	3 336	1 198	255	158	2	1
7211	Power laundries, family and commercial* -----	-	-	-	-	-	-	-
7213	Linen supply* -----	-	-	-	-	-	-	-
7215	Coin-operated laundries and drycleaning -----	-	-	-	-	-	-	-
7216	Drycleaning plants, except rug cleaning* -----	6	(D)	(D)	(D)	(D)	-	-
7217	Carpet and upholstery cleaning -----	4	(D)	(D)	(D)	(D)	2	-
7218	Industrial laundries* -----	2	(D)	(D)	(D)	(D)	-	1
7212, 9	Other laundry, cleaning, and garment services* -----	-	-	-	-	-	-	-
722	Photographic studios, portrait -----	7	1 213	222	42	29	2	-
723, 4	Beauty and barber shops -----	50	4 098	1 887	389	240	33	2
723	Beauty shops -----	48	(D)	(D)	(D)	(D)	31	2
724	Barber shops -----	2	(D)	(D)	(D)	(D)	2	-
725	Shoe repair shops and shoeshine parlors -----	1	(D)	(D)	(D)	(D)	1	-
726	Funeral service and crematories -----	12	3 136	715	163	38	4	1
729	Miscellaneous personal services -----	8	(D)	(D)	(D)	(D)	2	1
73	Business services -----	55	40 243	13 489	3 483	900	16	2
731	Advertising -----	7	(D)	(D)	(D)	(D)	-	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	2	(D)	(D)	(D)	(D)	-	-
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	6	841	268	72	19	2	1
734	Services to dwellings and other buildings -----	14	1 950	825	175	102	9	-
735	Miscellaneous equipment rental and leasing -----	6	2 619	556	109	35	1	-
736	Personnel supply services -----	5	1 564	1 153	208	59	1	1
737	Computer programming, data processing, and other computer related services -----	9	(D)	(D)	(D)	(D)	-	-
738	Miscellaneous business services -----	6	2 206	958	220	117	3	-
75	Automotive repair, services, and parking -----	64	15 237	3 883	982	317	30	2
751	Automotive rental and leasing, without drivers -----	2	(D)	(D)	(D)	(D)	-	-
752	Automobile parking -----	1	(D)	(D)	(D)	(D)	-	-
753	Automotive repair shops -----	52	11 704	2 913	683	209	27	2
7532	Top, body, and upholstery repair shops and paint shops -----	22	4 204	1 186	276	85	15	1
7538	General automotive repair shops -----	18	4 326	979	235	74	8	1
7533, 4, 6, 7, 9	Other automotive repair shops -----	12	3 174	748	172	50	4	-
754	Automotive services, except repair -----	9	(D)	(D)	(D)	(D)	3	-
76	Miscellaneous repair services -----	20	2 559	628	144	49	12	1
762	Electrical repair shops -----	7	(D)	(D)	(D)	(D)	6	-
7622	Radio and television repair shops -----	2	(D)	(D)	(D)	(D)	2	-
7623, 9	Other electrical and electronic repair shops -----	5	(D)	(D)	(D)	(D)	4	-
763	Watch, clock, and jewelry repair -----	-	-	-	-	-	-	-
764	Reupholstery and furniture repair -----	4	(D)	(D)	(D)	(D)	2	1
769	Miscellaneous repair shops and related services -----	9	1 346	273	67	21	4	-

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1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- torships (number)	Partnerships (number)
	DUBUQUE, IA MSA—Con.							
78, 79, 84	Amusement and recreation services, including motion pictures and museums	41	16 337	4 751	901	580	11	3
781, 2	Motion picture production, distribution, and services	—	—	—	—	—	—	—
783	Motion picture theaters	4	(D)	(D)	(D)	(D)	—	—
784	Video tape rental	1	(D)	(D)	(D)	(D)	—	—
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	—	—	—	—	—	—	—
793	Bowling centers	10	(D)	(D)	(D)	(D)	2	1
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	26	11 043	3 488	572	376	9	2
80	Health services	119	97 448	51 871	15 220	1 835	47	6
801	Offices and clinics of doctors of medicine	40	67 882	38 311	11 841	817	6	4
802	Offices and clinics of dentists	47	12 137	5 726	1 518	272	26	1
803	Offices and clinics of doctors of osteopathy	2	(D)	(D)	(D)	(D)	1	—
804	Offices and clinics of other health practitioners	20	2 631	961	251	92	13	1
8041	Offices and clinics of chiropractors	9	887	240	55	31	8	—
8042	Offices and clinics of optometrists	5	633	177	63	16	3	—
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	6	1 111	544	133	45	2	1
805	Nursing and personal care facilities	6	(D)	(D)	(D)	(D)	—	—
806	Hospitals	—	—	—	—	—	—	—
807, 8, 9	Other health services	4	(D)	(D)	(D)	(D)	1	—
81	Legal services	29	8 166	3 803	1 069	151	19	5
823, 4, 9	Selected educational services	1	(D)	(D)	(D)	(D)	—	—
83	Social services	9	(D)	(D)	(D)	(D)	5	—
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	37	12 280	4 934	1 216	240	12	6
871	Engineering, architectural, and surveying services	11	(D)	(D)	(D)	(D)	2	1
872	Accounting, auditing, and bookkeeping services	19	7 829	2 855	707	157	7	5
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	2	(D)	(D)	(D)	(D)	1	—
874	Management and public relations services	5	679	264	65	11	2	—
89	Services, n.e.c.	2	(D)	(D)	(D)	(D)	1	—
	IOWA CITY, IA MSA							
	Total	520	211 605	72 801	17 547	4 518	227	54
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	23	14 122	3 687	821	522	6	4
7011	Hotels and motels	20	(D)	(D)	(D)	(D)	5	4
7011 pt.	Hotels	4	7 292	1 697	382	282	1	—
7011 pt.	Motels, motor hotels, and tourist courts	16	(D)	(D)	(D)	(D)	4	4
702, 3	Other lodging places	3	(D)	(D)	(D)	(D)	1	—
72	Personal services	90	10 656	3 680	802	399	42	13
721	Laundry, cleaning, and garment services	13	1 889	650	116	63	3	2
7211	Power laundries, family and commercial*	—	—	—	—	—	—	—
7213	Linen supply*	—	—	—	—	—	—	—
7215	Coin-operated laundries and drycleaning	4	(D)	(D)	(D)	(D)	1	1
7216	Drycleaning plants, except rug cleaning*	6	1 316	531	91	46	—	1
7217	Carpet and upholstery cleaning	3	(D)	(D)	(D)	(D)	2	—
7218	Industrial laundries*	—	—	—	—	—	—	—
7212, 9	Other laundry, cleaning, and garment services*	—	—	—	—	—	—	—
722	Photographic studios, portrait	5	448	112	21	22	3	—
723, 4	Beauty and barber shops	57	5 507	2 119	471	208	32	9
723	Beauty shops	52	5 018	2 005	457	203	29	9
724	Barber shops	5	489	114	14	5	3	—
725	Shoe repair shops and shoeshine parlors	2	(D)	(D)	(D)	(D)	—	1
726	Funeral service and crematories	5	(D)	(D)	(D)	(D)	2	—
729	Miscellaneous personal services	8	1 088	336	90	75	2	1
73	Business services	65	87 226	28 855	6 899	1 269	26	1
731	Advertising	6	(D)	(D)	(D)	(D)	2	—
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	2	(D)	(D)	(D)	(D)	—	—
733	Mailing, reproduction, commercial art and photography, and stenographic services	10	3 051	1 014	240	88	4	—
734	Services to dwellings and other buildings	17	(D)	(D)	(D)	(D)	13	1
735	Miscellaneous equipment rental and leasing	5	(D)	(D)	(D)	(D)	—	—

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1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- torships (number)	Partner- ships (number)
	IOWA CITY, IA MSA—Con.							
73	Business services—Con.							
736	Personnel supply services	5	(D)	(D)	(D)	(D)	2	—
737	Computer programming, data processing, and other computer related services	5	(D)	(D)	(D)	(D)	—	—
738	Miscellaneous business services	15	(D)	(D)	(D)	(D)	5	—
75	Automotive repair, services, and parking	54	11 822	3 113	693	210	25	4
751	Automotive rental and leasing, without drivers	3	(D)	(D)	(D)	(D)	—	—
752	Automobile parking	—	—	—	—	—	—	—
753	Automotive repair shops	42	9 333	2 551	565	165	22	3
7532	Top, body, and upholstery repair shops and paint shops	12	2 893	896	217	55	6	1
7538	General automotive repair shops	20	4 403	1 111	236	80	13	—
7533, 4, 6, 7, 9	Other automotive repair shops	10	2 037	544	112	30	3	2
754	Automotive services, except repair	9	(D)	(D)	(D)	(D)	3	1
76	Miscellaneous repair services	23	2 938	839	207	65	12	2
762	Electrical repair shops	10	1 587	460	121	32	4	1
7622	Radio and television repair shops	4	567	172	49	15	1	1
7623, 9	Other electrical and electronic repair shops	6	1 020	288	72	17	3	—
763	Watch, clock, and jewelry repair	—	—	—	—	—	—	—
764	Reupholstery and furniture repair	2	(D)	(D)	(D)	(D)	2	—
769	Miscellaneous repair shops and related services	11	(D)	(D)	(D)	(D)	6	1
78, 79, 84	Amusement and recreation services, including motion pictures and museums	36	9 531	2 219	502	313	10	2
781, 2	Motion picture production, distribution, and services	—	—	—	—	—	—	—
783	Motion picture theaters	4	(D)	(D)	(D)	(D)	—	—
784	Video tape rental	4	(D)	(D)	(D)	(D)	—	1
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	2	(D)	(D)	(D)	(D)	1	—
793	Bowling centers	2	(D)	(D)	(D)	(D)	—	—
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	24	5 939	1 289	291	153	9	1
80	Health services	115	38 658	16 641	4 444	921	60	9
801	Offices and clinics of doctors of medicine	42	19 752	9 442	2 620	279	16	6
802	Offices and clinics of dentists	42	8 204	2 918	738	199	32	—
803	Offices and clinics of doctors of osteopathy	—	—	—	—	—	—	—
804	Offices and clinics of other health practitioners	16	3 179	1 164	344	59	10	1
8041	Offices and clinics of chiropractors	8	976	268	66	20	7	—
8042	Offices and clinics of optometrists	3	(D)	(D)	(D)	(D)	2	—
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	5	(D)	(D)	(D)	(D)	1	1
805	Nursing and personal care facilities	6	5 493	2 535	613	340	—	—
806	Hospitals	—	—	—	—	—	—	—
807, 8, 9	Other health services	9	2 030	582	129	44	2	2
81	Legal services	35	8 191	1 806	479	134	17	14
823, 4, 9	Selected educational services	5	579	183	53	19	2	—
83	Social services	26	1 950	992	229	246	12	—
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	41	24 992	10 454	2 414	416	12	5
871	Engineering, architectural, and surveying services	18	17 845	7 748	1 798	267	5	1
872	Accounting, auditing, and bookkeeping services	11	(D)	(D)	(D)	(D)	6	2
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	1	(D)	(D)	(D)	(D)	—	—
874	Management and public relations services	11	2 706	1 217	258	60	1	2
89	Services, n.e.c.	7	940	332	4	4	3	—
	OMAHA, NE-IA MSA							
	Total	4 285	2 153 580	852 579	206 525	51 791	1 275	278
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	74	80 305	19 807	4 533	2 799	8	11
7011	Hotels and motels	70	(D)	(D)	(D)	(D)	7	11
7011 pt.	Hotels	25	47 334	12 302	2 841	1 819	1	3
7011 pt.	Hotels, 25 guestrooms or more	23	(D)	(D)	(D)	(D)	—	2
7011 pt.	Hotels, less than 25 guestrooms	2	(D)	(D)	(D)	(D)	1	1
7011 pt.	Motels, motor hotels, and tourist courts	45	(D)	(D)	(D)	(D)	6	8
7011 pt.	Motels, tourist courts	39	23 415	4 853	1 095	644	6	8
7011 pt.	Motor hotels	6	(D)	(D)	(D)	(D)	—	—
702, 3	Other lodging places	4	(D)	(D)	(D)	(D)	1	—
702	Rooming and boarding houses	1	(D)	(D)	(D)	(D)	1	—
703	Camps and recreational vehicle parks	3	(D)	(D)	(D)	(D)	—	—

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							Individual proprietor- ships (number)	Partner- ships (number)
	OMAHA, NE-IA MSA—Con.							
72	Personal services	552	86 223	32 000	7 451	3 114	205	26
721	Laundry, cleaning, and garment services	136	26 548	10 060	2 313	964	42	-
7211	Power laundries, family and commercial*	2	(D)	(D)	(D)	(D)	1	-
7213	Linen supply	5	(D)	(D)	(D)	(D)	-	-
7215	Coin-operated laundries and drycleaning	30	(D)	(D)	(D)	(D)	15	-
7216	Drycleaning plants, except rug cleaning*	59	11 412	4 581	1 100	509	6	-
7217	Carpet and upholstery cleaning	20	2 477	1 007	203	85	13	-
7218	Industrial launderers*	3	(D)	(D)	(D)	(D)	1	-
7212, 9	Other laundry, cleaning, and garment services*	17	2 527	1 039	237	91	6	-
7212	Garment pressing, and agents for laundries and drycleaners	10	(D)	(D)	(D)	(D)	3	-
7219	Laundry and garment services, n.e.c.*	7	(D)	(D)	(D)	(D)	3	-
7219 pt.	Diaper and other laundry services, n.e.c.*	7	(D)	(D)	(D)	(D)	3	-
7219 pt.	Seamstresses and dressmaking services	-	-	-	-	-	-	-
722	Photographic studios, portrait	40	(D)	(D)	(D)	(D)	12	1
723, 4	Beauty and barber shops	280	29 691	13 273	3 265	1 342	132	22
723	Beauty shops	252	27 360	12 318	3 023	1 250	111	22
724	Barber shops	28	2 331	955	242	92	21	-
725	Shoe repair shops and shoeshine parlors	5	(D)	(D)	(D)	(D)	4	-
726	Funeral service and crematories	34	14 562	4 215	942	224	2	-
729	Miscellaneous personal services	57	9 034	3 112	635	418	13	3
7291	Tax return preparation services	17	(D)	(D)	(D)	(D)	3	2
7299	Miscellaneous personal services, n.e.c.	40	(D)	(D)	(D)	(D)	10	1
73	Business services	813	693 126	286 418	68 561	21 285	160	27
731	Advertising	56	26 345	12 650	3 351	517	2	1
7311	Advertising agencies	42	17 482	10 542	2 841	387	2	-
7312	Outdoor advertising services	5	(D)	(D)	(D)	(D)	-	1
7313	Radio, television, publishers' advertising representatives	5	(D)	(D)	(D)	(D)	-	-
7319	Advertising, n.e.c.	4	767	301	68	20	-	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	24	13 077	3 875	1 042	277	2	1
7322	Adjustment and collection services	18	6 226	2 494	615	183	1	1
7323	Credit reporting services	6	6 851	1 381	427	94	1	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	86	25 479	10 781	2 582	935	20	6
7331	Direct mail advertising services	18	(D)	(D)	(D)	(D)	1	1
7334	Photocopying and duplicating services	13	(D)	(D)	(D)	(D)	2	-
7334 pt.	Blueprinting and photocopying services	7	(D)	(D)	(D)	(D)	-	-
7334 pt.	Duplicating services, except printing	6	(D)	(D)	(D)	(D)	2	-
7338	Secretarial and court reporting services	13	(D)	(D)	(D)	(D)	4	3
7335, 6	Commercial photography, art, and graphics	42	9 522	3 264	843	188	13	2
7335	Commercial photography	11	(D)	(D)	(D)	(D)	9	1
7336	Commercial art and graphic design	31	(D)	(D)	(D)	(D)	9	1
734	Services to dwellings and other buildings	181	37 172	19 926	4 700	3 452	87	9
7342	Disinfecting and pest control services	21	5 620	2 649	555	146	4	1
7349	Building cleaning and maintenance services, n.e.c.	160	31 552	17 277	4 145	3 306	83	8
7349 pt.	Window cleaning	2	(D)	(D)	(D)	(D)	1	-
7349 pt.	Other building cleaning and maintenance services, n.e.c.	158	(D)	(D)	(D)	(D)	82	8
735	Miscellaneous equipment rental and leasing	72	22 307	6 173	1 507	431	4	5
7352	Medical equipment rental and leasing	13	6 530	1 924	467	127	1	1
7353	Heavy construction equipment rental and leasing	6	936	225	54	15	-	1
7359	Equipment rental and leasing, n.e.c.	53	14 841	4 024	986	289	3	3
736	Personnel supply services	80	81 554	57 471	11 941	5 045	7	1
7361	Employment agencies	41	10 191	5 159	1 200	443	7	1
7363	Help supply services	39	71 363	52 312	10 741	4 602	-	-
737	Computer programming, data processing, and other computer related services	120	356 972	128 002	32 593	5 920	8	-
7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	59	113 692	42 389	10 875	1 381	2	-
7371	Computer programming services	41	56 441	22 912	6 271	728	1	-
7372	Prepackaged software	7	(D)	(D)	(D)	(D)	1	-
7373	Computer integrated systems design	11	(D)	(D)	(D)	(D)	-	-
7374, 5, 6	Data processing services	30	(D)	(D)	(D)	(D)	1	-
7374, 5	Computer processing, information retrieval	29	(D)	(D)	(D)	(D)	1	-
7376	Computer facilities management services	1	(D)	(D)	(D)	(D)	-	-
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	31	(D)	(D)	(D)	(D)	5	-
7377	Computer rental and leasing	3	(D)	(D)	(D)	(D)	-	-
7378	Computer maintenance and repair	19	25 227	9 581	1 768	286	2	-
7379	Computer related services, n.e.c.	9	3 072	921	196	38	3	-
738	Miscellaneous business services	194	130 220	47 540	10 845	4 708	30	4
7381, 2	Detective agencies and protective services	43	22 496	11 667	2 820	1 428	5	-
7381	Detective, guard, and armored car services	34	(D)	(D)	(D)	(D)	4	-
7382	Security systems services	9	(D)	(D)	(D)	(D)	1	-
7383	News syndicates	2	(D)	(D)	(D)	(D)	-	-
7384	Photofinishing laboratories*	24	(D)	(D)	(D)	(D)	2	-
7389	Business services, n.e.c.	125	87 045	30 251	6 657	2 922	23	4
7389 pt.	Sign painting shops	9	928	349	78	19	5	-
7389 pt.	Interior designing	20	2 853	573	132	65	5	-
7389 pt.	Telephone answering services	3	2 061	515	126	60	1	-
7389 pt.	Other business services	93	81 203	28 814	6 321	2 778	12	4

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1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- torships (number)	Partner- ships (number)
	OMAHA, NE-IA MSA—Con.							
75	Automotive repair, services, and parking -----	482	159 314	36 926	8 722	2 680	166	14
751	Automotive rental and leasing, without drivers -----	45	51 542	7 442	1 768	481	4	-
7513	Truck rental and leasing, without drivers -----	18	(D)	(D)	(D)	(D)	3	-
7514, 5	Passenger car rental and leasing, without drivers -----	24	25 727	3 401	770	254	1	-
7519	Utility trailer and recreational vehicle rental -----	3	(D)	(D)	(D)	(D)	-	-
752	Automobile parking -----	25	(D)	(D)	(D)	(D)	1	-
752 pt.	Parking lots -----	20	(D)	(D)	(D)	(D)	1	-
752 pt.	Parking structures -----	5	(D)	(D)	(D)	(D)	-	-
753	Automotive repair shops -----	352	88 279	24 385	5 778	1 609	139	9
7532	Top, body, and upholstery repair shops and paint shops -----	126	30 670	9 115	2 175	600	60	1
7532 pt.	Top and body repair shops -----	116	28 482	8 564	2 042	558	59	1
7532 pt.	Paint shops -----	10	2 188	551	133	42	1	-
7538	General automotive repair shops -----	137	32 396	8 041	1 913	590	61	5
7538 pt.	General automotive repair shops, except diesel -----	117	19 663	4 976	1 182	354	53	5
7538 pt.	Diesel repair shops -----	20	12 733	3 065	731	236	8	-
7533, 4, 6, 7, 9	Other automotive repair shops -----	89	25 213	7 229	1 690	419	18	3
7533	Automotive exhaust system repair shops -----	16	5 369	1 549	352	82	-	-
7534	Tire retreading and repair shops -----	5	2 623	623	152	37	-	-
7536	Automotive glass replacement shops -----	19	6 040	1 577	360	85	3	-
7537	Automotive transmission repair shops -----	23	6 628	2 028	480	122	4	-
7539	Automotive repair shops, n.e.c. -----	26	4 553	1 452	346	93	11	3
7539 pt.	Radiator repair -----	9	1 182	327	82	24	4	2
7539 pt.	Brake, front end, and wheel alignment -----	10	(D)	(D)	(D)	(D)	3	1
7539 pt.	Automotive electrical and fuel system services -----	2	(D)	(D)	(D)	(D)	-	-
7539 pt.	Other automotive repair shops, n.e.c. -----	5	(D)	(D)	(D)	(D)	4	-
754	Automotive services, except repair -----	60	(D)	(D)	(D)	(D)	22	5
7542	Carwashes -----	36	7 094	2 381	588	343	18	5
7549	Automotive services, except repair and carwashes -----	24	(D)	(D)	(D)	(D)	4	-
76	Miscellaneous repair services -----	206	59 064	18 254	4 355	1 063	58	6
762	Electrical repair shops -----	64	23 070	7 022	1 794	415	17	2
7622	Radio and television repair shops -----	23	3 917	1 439	551	104	6	-
7623, 9	Other electrical and electronic repair shops -----	41	19 153	5 583	1 243	311	11	2
7623	Refrigeration and air-conditioning service and repair shops -----	11	(D)	(D)	(D)	(D)	-	1
7629	Electrical and electronic repair shops, n.e.c. -----	30	(D)	(D)	(D)	(D)	11	1
763	Watch, clock, and jewelry repair -----	10	1 039	252	60	27	5	-
764	Reupholstery and furniture repair -----	23	2 012	715	160	67	12	1
769	Miscellaneous repair shops and related services -----	109	32 943	10 265	2 341	554	24	3
7692	Welding repair -----	13	1 676	545	114	43	4	-
7694	Armature rewinding shops -----	6	1 911	636	126	24	1	-
7699	Repair shops and related services, n.e.c. -----	90	29 356	9 084	2 101	487	19	3
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	265	115 581	28 540	5 815	3 370	57	18
781, 2	Motion picture production, distribution, and services -----	16	9 823	1 871	390	101	1	1
783	Motion picture theaters -----	19	11 699	1 507	340	247	1	-
7832	Motion picture theaters, except drive-in -----	17	(D)	(D)	(D)	(D)	1	-
7833	Drive-in motion picture theaters -----	2	(D)	(D)	(D)	(D)	-	-
784	Video tape rental -----	34	7 800	2 068	484	228	6	-
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	24	4 736	1 791	380	231	10	3
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	12	(D)	(D)	(D)	(D)	4	2
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	12	(D)	(D)	(D)	(D)	6	1
793	Bowling centers -----	27	14 330	4 393	1 144	667	2	2
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums -----	145	67 193	16 910	3 077	1 896	37	12
794	Commercial sports -----	12	(D)	(D)	(D)	(D)	4	-
7941	Professional sports clubs and promoters -----	1	(D)	(D)	(D)	(D)	-	-
7948	Racing, including track operation -----	11	(D)	(D)	(D)	(D)	4	-
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums -----	133	(D)	(D)	(D)	(D)	33	12
791	Dance studios, schools, and halls -----	14	1 228	400	106	72	8	-
7991	Physical fitness facilities -----	28	5 150	1 994	499	368	3	4
7992	Public golf courses -----	6	2 407	775	140	75	3	-
7993	Coin-operated amusement devices -----	16	3 243	849	167	66	2	2
7996	Amusement parks -----	2	(D)	(D)	(D)	(D)	-	-
7997	Membership sports and recreation clubs -----	21	4 265	1 628	271	193	4	3
7999, 84	Amusement and recreation services, including museums, n.e.c. -----	46	5 774	1 716	413	270	13	3
7999 pt.	Concession operators of amusement devices and rides -----	3	(D)	(D)	(D)	(D)	1	-
7999 pt.	Carnivals, circuses, and fairs -----	-	-	-	-	-	-	-
7999 pt.	Billiard and pool establishments -----	2	(D)	(D)	(D)	(D)	1	-
7999 pt., 84	Other recreation and amusements, including museums -----	41	5 193	1 579	371	230	11	3

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1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	OMAHA, NE-IA MSA—Con.							
80	Health services	915	524 849	244 388	62 518	9 946	350	37
801	Offices and clinics of doctors of medicine	453	263 751	145 849	37 263	3 065	124	25
801 pt.	Offices of doctors of medicine	448	251 193	139 458	35 702	2 713	124	25
801 pt.	Clinics of doctors of medicine	5	12 558	6 391	1 561	352	-	-
802	Offices and clinics of dentists	270	53 769	18 938	5 214	1 260	171	6
802 pt.	Offices of dentists	269	(D)	(D)	(D)	(D)	171	6
802 pt.	Clinics of dentists	1	(D)	(D)	(D)	(D)	-	-
803	Offices and clinics of doctors of osteopathy	1	(D)	(D)	(D)	(D)	-	-
804	Offices and clinics of other health practitioners	90	(D)	(D)	(D)	(D)	42	-
8041	Offices and clinics of chiropractors	35	(D)	(D)	(D)	(D)	27	-
8042	Offices and clinics of optometrists	17	(D)	(D)	(D)	(D)	4	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	38	(D)	(D)	(D)	(D)	11	-
8043	Offices and clinics of podiatrists	16	(D)	(D)	(D)	(D)	7	-
8049	Offices and clinics of health practitioners, n.e.c.	22	(D)	(D)	(D)	(D)	4	-
805	Nursing and personal care facilities	28	36 041	17 797	4 031	1 962	1	4
8051	Skilled nursing care facilities	16	24 917	12 015	2 806	1 394	-	4
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	12	11 124	5 782	1 225	568	1	-
8052	Intermediate care facilities	9	(D)	(D)	(D)	(D)	1	-
8059	Nursing and personal care facilities, n.e.c.	3	(D)	(D)	(D)	(D)	-	-
806	Hospitals	2	(D)	(D)	(D)	(D)	-	-
8062	General medical and surgical hospitals	1	(D)	(D)	(D)	(D)	-	-
8063	Psychiatric hospitals	1	(D)	(D)	(D)	(D)	-	-
8069	Specialty hospitals, except psychiatric	-	-	-	-	-	-	-
807, 8, 9	Other health services	71	46 709	18 352	4 724	1 290	12	2
807	Medical and dental laboratories	35	24 818	10 181	2 609	564	7	2
8071	Medical laboratories	19	20 424	8 062	2 009	433	2	1
8072	Dental laboratories	16	4 394	2 119	600	131	5	1
808	Home health care services	15	(D)	(D)	(D)	(D)	3	-
809	Miscellaneous health and allied services, n.e.c.	21	(D)	(D)	(D)	(D)	2	-
8092	Kidney dialysis centers	-	-	-	-	-	-	-
8093	Specialty outpatient facilities, n.e.c.	11	(D)	(D)	(D)	(D)	2	-
8099	Health and allied services, n.e.c.	10	(D)	(D)	(D)	(D)	-	-
81	Legal services	314	149 812	58 793	13 681	1 914	118	90
823, 4, 9	Selected educational services	24	7 098	2 782	612	191	3	1
823	Libraries	-	-	-	-	-	-	-
824	Vocational schools	13	5 436	2 195	471	119	-	1
829	Schools and educational services, n.e.c.	11	1 662	587	141	72	3	-
83	Social services	108	14 534	6 762	1 482	737	37	2
835	Child day care services	81	7 806	3 381	744	508	31	2
832, 3, 6, 9	Other social services	27	6 728	3 381	738	229	6	-
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	484	258 811	115 505	28 358	4 604	111	44
871	Engineering, architectural, and surveying services	148	112 632	55 469	13 968	1 867	26	5
8711	Engineering services	85	68 468	33 715	7 846	1 093	8	2
8712	Architectural services	53	42 813	21 091	5 985	741	13	2
8713	Surveying services	10	1 351	663	137	33	5	1
872	Accounting, auditing, and bookkeeping services	174	62 854	25 419	6 326	1 218	67	31
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	21	30 175	11 985	2 325	572	2	1
8731	Commercial physical and biological research	5	748	410	77	25	1	-
8732	Commercial economic, sociological, and educational research	3	(D)	(D)	(D)	(D)	1	1
8734	Testing laboratories	13	(D)	(D)	(D)	(D)	-	-
874	Management and public relations services	141	53 150	22 632	5 739	947	16	7
8741	Management services	39	26 438	12 324	3 080	360	4	1
8742	Management consulting services	69	21 315	7 821	2 064	431	9	4
8743	Public relations services	11	1 195	593	122	42	3	-
8744	Facilities support management services	-	-	-	-	-	-	-
8748	Business consulting services, n.e.c.	22	4 202	1 894	473	114	-	2
89	Services, n.e.c.	48	4 863	2 404	437	88	2	2

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							Individual proprietor- ships (number)	Partnerships (number)
	SIoux CITY, IA-NE MSA							
	Total.....	763	308 534	113 275	27 103	7 667	283	75
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging).....	19	12 295	3 500	953	608	5	3
7011	Hotels and motels.....	17	(D)	(D)	(D)	(D)	4	3
7011 pt.	Hotels.....	4	7 563	2 437	653	442	1	1
7011 pt.	Motels, motor hotels, and tourist courts.....	13	(D)	(D)	(D)	(D)	3	2
702, 3	Other lodging places.....	2	(D)	(D)	(D)	(D)	1	-
72	Personal services.....	111	19 922	6 519	1 600	689	47	4
721	Laundry, cleaning, and garment services.....	20	8 593	2 509	623	214	8	-
7211	Power laundries, family and commercial*.....	1	(D)	(D)	(D)	(D)	-	-
7213	Linen supply*.....	-	-	-	-	-	-	-
7215	Coin-operated laundries and drycleaning.....	6	(D)	(D)	(D)	(D)	4	-
7216	Drycleaning plants, except rug cleaning*.....	9	1 559	697	153	73	3	-
7217	Carpet and upholstery cleaning.....	1	(D)	(D)	(D)	(D)	1	-
7218	Industrial laundries*.....	2	(D)	(D)	(D)	(D)	-	-
7212, 9	Other laundry, cleaning, and garment services*.....	1	(D)	(D)	(D)	(D)	-	-
722	Photographic studios, portrait.....	3	(D)	(D)	(D)	(D)	-	-
723, 4	Beauty and barber shops.....	57	5 295	2 515	581	304	32	2
723	Beauty shops.....	54	5 132	2 431	561	297	30	2
724	Barber shops.....	3	163	84	20	7	2	-
725	Shoe repair shops and shoeshine parlors.....	2	(D)	(D)	(D)	(D)	2	-
726	Funeral service and crematories.....	16	3 501	800	202	51	1	-
729	Miscellaneous personal services.....	13	1 869	531	160	103	4	2
73	Business services.....	109	91 286	33 361	7 777	2 794	43	5
731	Advertising.....	11	3 106	900	220	53	3	1
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies.....	5	(D)	(D)	(D)	(D)	2	-
733	Mailing, reproduction, commercial art and photography, and stenographic services.....	10	(D)	(D)	(D)	(D)	4	1
734	Services to dwellings and other buildings.....	29	3 115	1 560	347	161	20	1
735	Miscellaneous equipment rental and leasing.....	10	5 628	1 238	253	73	2	-
736	Personnel supply services.....	7	7 323	5 485	1 675	509	1	-
737	Computer programming, data processing, and other computer related services.....	8	(D)	(D)	(D)	(D)	2	-
738	Miscellaneous business services.....	29	53 955	17 124	3 604	1 190	9	2
75	Automotive repair, services, and parking.....	72	18 370	5 301	1 277	373	33	4
751	Automotive rental and leasing, without drivers.....	7	(D)	(D)	(D)	(D)	1	-
752	Automobile parking.....	1	(D)	(D)	(D)	(D)	1	-
753	Automotive repair shops.....	53	12 141	3 546	845	225	28	3
7532	Top, body, and upholstery repair shops and paint shops.....	23	4 611	1 484	367	88	14	1
7538	General automotive repair shops.....	11	2 126	543	132	36	6	-
7533, 4, 6, 7, 9	Other automotive repair shops.....	19	5 404	1 519	346	101	8	2
754	Automotive services, except repair.....	11	(D)	(D)	(D)	(D)	3	1
76	Miscellaneous repair services.....	27	16 756	3 918	879	210	12	1
762	Electrical repair shops.....	11	(D)	(D)	(D)	(D)	3	1
7622	Radio and television repair shops.....	2	(D)	(D)	(D)	(D)	1	-
7623, 9	Other electrical and electronic repair shops.....	9	6 231	1 026	267	82	2	1
763	Watch, clock, and jewelry repair.....	-	-	-	-	-	-	-
764	Reupholstery and furniture repair.....	1	(D)	(D)	(D)	(D)	1	-
769	Miscellaneous repair shops and related services.....	15	10 439	2 863	605	125	8	-
78, 79, 84	Amusement and recreation services, including motion pictures and museums.....	51	13 141	2 883	601	431	12	6
781, 2	Motion picture production, distribution, and services.....	-	-	-	-	-	-	-
783	Motion picture theaters.....	6	2 372	343	71	53	-	-
784	Video tape rental.....	8	1 603	410	105	57	2	3
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers.....	1	(D)	(D)	(D)	(D)	-	1
793	Bowling centers.....	4	(D)	(D)	(D)	(D)	1	-
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums.....	32	7 810	1 696	307	258	9	2
80	Health services.....	207	94 692	43 978	10 781	1 781	68	14
801	Offices and clinics of doctors of medicine.....	105	65 020	32 032	8 113	609	19	10
802	Offices and clinics of dentists.....	41	7 540	2 115	445	154	26	1
803	Offices and clinics of doctors of osteopathy.....	6	1 122	399	81	29	-	1
804	Offices and clinics of other health practitioners.....	30	4 819	1 351	299	88	19	1
8041	Offices and clinics of chiropractors.....	18	2 834	757	157	48	11	1
8042	Offices and clinics of optometrists.....	9	(D)	(D)	(D)	(D)	7	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.....	3	(D)	(D)	(D)	(D)	1	-
805	Nursing and personal care facilities.....	11	12 545	5 955	1 375	786	1	-
806	Hospitals.....	-	-	-	-	-	-	-
807, 8, 9	Other health services.....	14	3 646	2 126	468	115	3	1
81	Legal services.....	77	22 064	6 091	1 436	293	30	25
823, 4, 9	Selected educational services.....	2	(D)	(D)	(D)	(D)	1	-

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							Individual proprie- torships (number)	Partnerships (number)
	SIOUX CITY, IA-NE MSA—Con.							
83	Social services	13	1 636	751	168	101	6	1
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	72	18 239	6 938	1 625	383	25	11
871	Engineering, architectural, and surveying services	12	(D)	(D)	(D)	(D)	2	1
872	Accounting, auditing, and bookkeeping services	37	9 059	3 385	835	186	14	9
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	2	(D)	(D)	(D)	(D)	1	—
874	Management and public relations services	21	4 839	1 632	370	119	8	1
89	Services, n.e.c.	3	(D)	(D)	(D)	(D)	1	1
	WATERLOO-CEDAR FALLS, IA MSA							
	Total	875	263 419	104 362	25 668	7 202	321	85
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	24	14 451	4 114	1 004	726	6	7
7011	Hotels and motels	22	(D)	(D)	(D)	(D)	4	7
7011 pt. 7011 pt. 702, 3	Hotels	10	(D)	(D)	(D)	(D)	2	2
	Motels, motor hotels, and tourist courts	12	7 354	1 999	501	286	2	5
	Other lodging places	2	(D)	(D)	(D)	(D)	2	—
72	Personal services	149	24 610	8 721	2 061	921	71	7
721	Laundry, cleaning, and garment services	25	11 080	4 051	907	370	10	4
7211	Power laundries, family and commercial	2	(D)	(D)	(D)	(D)	1	—
7213	Linen supply	—	—	—	—	—	—	—
7215	Coin-operated laundries and drycleaning	4	(D)	(D)	(D)	(D)	2	—
7216	Drycleaning plants, except rug cleaning	9	2 428	1 062	218	124	1	3
7217	Carpet and upholstery cleaning	7	728	266	47	30	6	—
7218	Industrial laundries	2	(D)	(D)	(D)	(D)	—	—
7212, 9	Other laundry, cleaning, and garment services	1	(D)	(D)	(D)	(D)	—	1
722	Photographic studios, portrait	9	1 643	491	86	44	2	—
723, 4	Beauty and barber shops	78	5 869	2 662	654	366	48	2
723	Beauty shops	66	4 940	2 284	558	318	43	1
724	Barber shops	12	929	378	96	48	5	1
725	Shoe repair shops and shoeshine parlors	3	80	26	5	3	3	—
726	Funeral service and crematories	15	4 008	1 067	269	59	1	—
729	Miscellaneous personal services	19	1 930	424	140	79	7	1
73	Business services	92	26 552	11 313	2 624	1 051	19	8
731	Advertising	16	5 028	2 234	512	137	1	—
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	4	(D)	(D)	(D)	(D)	1	—
733	Mailing, reproduction, commercial art and photography, and stenographic services	8	2 782	1 231	328	57	2	1
734	Services to dwellings and other buildings	19	2 545	1 114	256	153	9	1
735	Miscellaneous equipment rental and leasing	9	2 127	586	123	49	1	2
736	Personnel supply services	8	2 747	1 606	252	219	—	—
737	Computer programming, data processing, and other computer related services	3	(D)	(D)	(D)	(D)	—	—
738	Miscellaneous business services	25	10 006	3 743	972	365	5	4
75	Automotive repair, services, and parking	86	19 824	4 374	1 038	367	35	7
751	Automotive rental and leasing, without drivers	6	5 683	753	181	42	—	—
752	Automobile parking	1	(D)	(D)	(D)	(D)	—	1
753	Automotive repair shops	67	12 575	3 069	728	257	32	6
7532	Top, body, and upholstery repair shops and paint shops	19	3 627	1 062	253	94	9	1
7538	General automotive repair shops	30	5 175	1 060	244	85	18	4
7533, 4, 6, 7, 9	Other automotive repair shops	18	3 773	947	231	78	5	1
754	Automotive services, except repair	12	(D)	(D)	(D)	(D)	3	—
76	Miscellaneous repair services	43	7 767	1 930	418	149	18	5
762	Electrical repair shops	9	(D)	(D)	(D)	(D)	1	2
7622	Radio and television repair shops	3	(D)	(D)	(D)	(D)	—	1
7623, 9	Other electrical and electronic repair shops	6	1 457	372	72	28	1	1
763	Watch, clock, and jewelry repair	1	(D)	(D)	(D)	(D)	1	—
764	Reupholstery and furniture repair	6	493	170	32	20	2	1
769	Miscellaneous repair shops and related services	27	4 405	1 068	238	80	14	2
78, 79, 84	Amusement and recreation services, including motion pictures and museums	65	17 586	4 020	1 079	756	13	2
781, 2	Motion picture production, distribution, and services	1	(D)	(D)	(D)	(D)	—	—
783	Motion picture theaters	7	2 905	377	92	77	—	—
784	Video tape rental	6	(D)	(D)	(D)	(D)	—	—
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	3	(D)	(D)	(D)	(D)	2	—
793	Bowling centers	8	2 203	537	156	120	3	1
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	40	11 636	2 690	740	514	8	1

Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Statistical Areas: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- torships (number)	Partners- hips (number)
	WATERLOO-CEDAR FALLS, IA MSA—Con.							
80	Health services.....	245	98 421	48 466	11 930	2 212	94	17
801	Offices and clinics of doctors of medicine	114	55 635	30 633	7 605	731	27	12
802	Offices and clinics of dentists.....	72	15 327	6 240	1 530	377	41	3
803	Offices and clinics of doctors of osteopathy	2	(D)	(D)	(D)	(D)	2	-
804	Offices and clinics of other health practitioners	40	6 673	2 330	544	141	22	2
8041	Offices and clinics of chiropractors	12	1 300	401	91	33	9	-
8042	Offices and clinics of optometrists.....	17	2 939	632	147	45	9	1
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.....	11	2 434	1 297	306	63	4	1
805	Nursing and personal care facilities.....	9	(D)	(D)	(D)	(D)	1	-
806	Hospitals.....	-	-	-	-	-	-	-
807, 8, 9	Other health services	8	8 040	3 755	974	172	1	-
81	Legal services.....	61	18 693	5 688	1 552	271	27	25
823, 4, 9	Selected educational services.....	4	(D)	(D)	(D)	(D)	1	-
83	Social services	25	1 451	484	123	87	17	1
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	74	32 247	14 428	3 648	598	20	5
871	Engineering, architectural, and surveying services.....	21	20 676	9 890	2 436	334	1	-
872	Accounting, auditing, and bookkeeping services	32	7 815	2 968	808	182	16	5
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	3	(D)	(D)	(D)	(D)	-	-
874	Management and public relations services	18	(D)	(D)	(D)	(D)	3	-
89	Services, n.e.c.	7	(D)	(D)	(D)	(D)	-	1

Table 8b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Statistical Areas: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	CEDAR RAPIDS, IA MSA					
	Total	137	178 492	75 387	17 598	5 245
7032, 704	Camps and membership lodging.....	3	(D)	(D)	(D)	(D)
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services.....	16	6 570	2 468	585	223
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	8	(D)	(D)	(D)	(D)
81	Legal aid societies and similar legal services.....	2	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services	1	(D)	(D)	(D)	(D)
83	Social services.....	59	27 604	9 089	2 215	874
861, 2, 4, 9	Selected membership organizations	48	(D)	(D)	(D)	(D)
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services.....	2	(D)	(D)	(D)	(D)

Table 8b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Statistical Areas: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D.]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
DAVENPORT-ROCK ISLAND-MOLINE, IA-IL MSA						
	Total	295	333 735	136 143	33 905	10 563
7032, 704	Camps and membership lodging	-	-	-	-	-
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	20	9 990	3 352	667	416
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	36	241 739	103 967	26 494	6 814
81	Legal aid societies and similar legal services	2	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services	6	595	403	67	24
83	Social services	101	52 889	19 706	4 634	2 162
861, 2, 4, 9	Selected membership organizations	128	27 431	8 172	1 915	1 117
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	2	(D)	(D)	(D)	(D)
DES MOINES, IA MSA						
	Total	453	680 337	273 546	65 274	16 758
7032, 704	Camps and membership lodging	11	(D)	(D)	(D)	(D)
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	17	18 587	6 511	1 327	682
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	38	454 322	207 515	49 725	11 039
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	2	(D)	(D)	(D)	(D)
805	Nursing and personal care facilities	14	33 072	15 313	3 646	1 478
806	Hospitals	7	409 839	186 355	44 714	9 222
808, 9	Other health services	15	(D)	(D)	(D)	(D)
81	Legal aid societies and similar legal services	4	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services	2	(D)	(D)	(D)	(D)
83	Social services	159	(D)	(D)	(D)	(D)
835	Child day care services	35	4 054	2 161	523	331
832, 3, 6, 9	Other social services	124	(D)	(D)	(D)	(D)
832	Individual and family social services	36	16 601	7 819	1 867	725
833	Job training and vocational rehabilitation services	12	(D)	(D)	(D)	(D)
836	Residential care	29	16 472	8 032	1 890	981
839	Social services, n.e.c.	47	27 127	6 728	1 616	429
861, 2, 4, 9	Selected membership organizations	217	133 107	28 382	7 067	1 807
861	Business associations	73	55 055	12 307	3 178	536
864	Civic, social, and fraternal associations	79	15 964	6 104	1 460	667
862, 9	Other membership organizations	65	62 088	9 971	2 429	604
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	5	636	305	75	13
873	Research, development, and testing services	3	(D)	(D)	(D)	(D)
874 ex. 8744	Management and public relations services, except facilities support management services	2	(D)	(D)	(D)	(D)
DUBUQUE, IA MSA						
	Total	88	101 024	44 614	10 706	3 511
7032, 704	Camps and membership lodging	3	(D)	(D)	(D)	(D)
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	6	(D)	(D)	(D)	(D)
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	12	82 218	36 539	8 865	2 325
81	Legal aid societies and similar legal services	1	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services	-	-	-	-	-
83	Social services	36	10 682	5 092	1 179	660
861, 2, 4, 9	Selected membership organizations	30	(D)	(D)	(D)	(D)

Table 8b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Statistical Areas: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	DUBUQUE, IA MSA—Con.					
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	-	-	-	-	-
	IOWA CITY, IA MSA					
	Total	145	382 762	170 609	41 888	10 645
7032, 704	Camps and membership lodging	29	(D)	(D)	(D)	(D)
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	6	424	146	22	18
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	10	316 072	145 153	35 864	8 802
81	Legal aid societies and similar legal services	1	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services	1	(D)	(D)	(D)	(D)
83	Social services	56	(D)	(D)	(D)	(D)
861, 2, 4, 9	Selected membership organizations	39	5 451	1 655	395	175
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	3	(D)	(D)	(D)	(D)
	OMAHA, NE-IA MSA					
	Total	492	853 407	371 550	87 773	22 603
7032, 704	Camps and membership lodging	4	(D)	(D)	(D)	(D)
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	50	25 946	9 970	2 106	891
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	46	626 998	284 560	67 653	15 748
8011 pt., 8021 pt. 805 806 808, 9	Clinics of doctors of medicine and dentists	9	8 955	2 263	584	160
	Nursing and personal care facilities	11	26 071	13 613	3 315	1 253
	Hospitals	15	584 114	264 494	62 673	14 007
	Other health services	11	7 858	4 190	1 081	328
81	Legal aid societies and similar legal services	2	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services	11	(D)	(D)	(D)	(D)
83	Social services	186	154 344	58 729	13 687	4 464
835	Child day care services	41	5 955	2 825	722	406
832, 3, 6, 9	Other social services	145	148 389	55 904	12 965	4 058
832	Individual and family social services	60	28 712	9 958	2 314	774
833	Job training and vocational rehabilitation services	9	2 918	1 528	382	300
836	Residential care	21	78 073	34 300	7 804	2 215
839	Social services, n.e.c.	55	38 686	10 118	2 465	769
861, 2, 4, 9	Selected membership organizations	184	37 832	13 822	3 255	1 280
861	Business associations	37	7 703	2 574	651	161
864	Civic, social, and fraternal associations	106	22 941	8 187	1 896	911
862, 9	Other membership organizations	41	7 188	3 061	708	208
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	9	5 102	2 902	686	52
873	Research, development, and testing services	8	(D)	(D)	(D)	(D)
874 ex. 8744	Management and public relations services, except facilities support management services	1	(D)	(D)	(D)	(D)

Table 8b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Statistical Areas: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
SIOUX CITY, IA-NE MSA						
	Total	115	159 090	83 482	14 894	4 554
7032, 704	Camps and membership lodging	1	(D)	(D)	(D)	(D)
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	13	(D)	(D)	(D)	(D)
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	11	(D)	(D)	(D)	(D)
81	Legal aid societies and similar legal services	1	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services	1	(D)	(D)	(D)	(D)
83	Social services	38	(D)	(D)	(D)	(D)
861, 2, 4, 9	Selected membership organizations	48	7 094	2 288	580	265
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	2	(D)	(D)	(D)	(D)
WATERLOO-CEDAR FALLS, IA MSA						
	Total	148	148 808	66 289	16 465	5 010
7032, 704	Camps and membership lodging	1	(D)	(D)	(D)	(D)
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	8	(D)	(D)	(D)	(D)
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	19	119 320	54 340	13 622	3 637
81	Legal aid societies and similar legal services	1	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services	-	-	-	-	-
83	Social services	66	16 969	7 671	1 821	847
861, 2, 4, 9	Selected membership organizations	52	9 286	3 199	768	407
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	1	(D)	(D)	(D)	(D)

Table 9a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- torships (number)	Partner- ships (number)
	Total.....	8 202	1 803 915	618 295	150 174	53 364	4 298	839
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging).....	318	90 730	21 942	4 656	3 590	158	37
	Hotels and motels.....	293	84 352	20 859	4 479	3 463	146	35
7011 pt.	Hotels.....	83	27 095	7 358	1 669	1 251	38	11
7011 pt.	Hotels, 25 guestrooms or more.....	48	24 967	6 955	1 578	1 151	18	4
7011 pt.	Hotels, less than 25 guestrooms.....	35	2 128	403	91	100	20	7
7011 pt.	Motels, motor hotels, and tourist courts.....	210	57 257	13 501	2 810	2 212	108	24
7011 pt.	Motels, tourist courts.....	190	46 136	10 386	2 076	1 679	102	20
7011 pt.	Motor hotels.....	20	11 121	3 115	734	533	6	4
	Other lodging places.....	25	6 378	1 083	177	127	12	2
702 3	Rooming and boarding houses.....	9	(D)	(D)	(D)	(D)	3	1
703	Camps and recreational vehicle parks.....	16	(D)	(D)	(D)	(D)	9	1
72	Personal services.....	1 462	146 503	43 744	10 337	5 047	927	102
	Laundry, cleaning, and garment services.....	218	35 677	11 570	2 640	1 280	144	22
7211	Power laundries, family and commercial.....	10	(D)	(D)	(D)	(D)	6	-
7213	Linen supply.....	3	(D)	(D)	(D)	(D)	1	1
7215	Coin-operated laundries and drycleaning.....	56	4 072	703	167	163	34	10
7216	Drycleaning plants, except rug cleaning.....	98	12 092	3 614	851	484	70	8
7217	Carpet and upholstery cleaning.....	24	1 928	643	135	91	20	1
7218	Industrial laundries.....	13	14 547	5 603	1 265	421	1	-
7212, 9	Other laundry, cleaning, and garment services.....	14	(D)	(D)	(D)	(D)	12	2
7212	Garment pressing, and agents for laundries and drycleaners.....	9	(D)	(D)	(D)	(D)	8	1
7219	Laundry and garment services, n.e.c.*.....	5	(D)	(D)	(D)	(D)	4	1
7219 pt.	Diaper and other laundry services, n.e.c.*.....	4	(D)	(D)	(D)	(D)	3	1
7219 pt.	Seamstresses and dressmaking services.....	1	(D)	(D)	(D)	(D)	1	-
722	Photographic studios, portrait.....	84	9 065	1 615	360	207	60	4
723, 4	Beauty and barber shops.....	730	36 254	14 640	3 384	2 062	584	57
723	Beauty shops.....	704	35 102	14 203	3 276	2 006	564	55
724	Barber shops.....	26	1 152	437	108	56	20	2
725	Shoe repair shops and shoeshine parlors.....	10	436	84	19	14	9	-
726	Funeral service and crematories.....	286	58 787	14 076	3 246	1 015	42	7
729	Miscellaneous personal services.....	134	6 284	1 759	688	469	88	12
7291	Tax return preparation services.....	77	3 683	1 159	552	356	59	9
7299	Miscellaneous personal services, n.e.c.....	57	2 601	600	136	113	29	3
73	Business services.....	621	201 884	77 920	17 293	6 495	258	34
	Advertising.....	16	9 590	5 100	1 284	595	3	1
7311	Advertising agencies.....	8	1 676	544	149	34	2	-
7312	Outdoor advertising services.....	3	(D)	(D)	(D)	(D)	1	-
7313	Radio, television, publishers' advertising representatives.....	2	(D)	(D)	(D)	(D)	-	1
7319	Advertising, n.e.c.....	3	(D)	(D)	(D)	(D)	-	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies.....	32	3 071	1 388	303	113	12	-
7322	Adjustment and collection services.....	21	(D)	(D)	(D)	(D)	7	-
7323	Credit reporting services.....	11	(D)	(D)	(D)	(D)	5	-
733	Mailing, reproduction, commercial art and photography, and stenographic services.....	44	55 823	20 546	4 738	1 461	27	2
7331	Direct mail advertising services.....	10	52 610	19 859	4 583	1 360	3	2
7334	Photocopying and duplicating services.....	7	923	207	45	34	5	-
7334 pt.	Blueprinting and photocopying services.....	6	(D)	(D)	(D)	(D)	5	-
7334 pt.	Duplicating services, except printing.....	1	(D)	(D)	(D)	(D)	-	-
7338	Secretarial and court reporting services.....	13	846	201	44	25	8	-
7335, 6	Commercial photography, art, and graphics.....	14	1 444	279	66	42	11	-
7335	Commercial photography.....	4	187	42	7	7	3	-
7336	Commercial art and graphic design.....	10	1 257	237	59	35	8	-
734	Services to dwellings and other buildings.....	188	36 827	20 827	4 481	1 648	112	9
7342	Disinfecting and pest control services.....	36	3 432	1 466	267	87	12	3
7349	Building cleaning and maintenance services, n.e.c.....	152	33 395	19 361	4 214	1 561	100	8
7349 pt.	Window cleaning.....	3	(D)	(D)	(D)	(D)	2	-
7349 pt.	Other building cleaning and maintenance services, n.e.c.....	149	(D)	(D)	(D)	(D)	98	8
735	Miscellaneous equipment rental and leasing.....	68	22 244	4 715	1 129	293	7	6
7352	Medical equipment rental and leasing.....	14	4 480	905	229	64	-	3
7353	Heavy construction equipment rental and leasing.....	16	3 335	983	214	44	2	2
7359	Equipment rental and leasing, n.e.c.....	38	14 429	2 827	686	185	5	1
736	Personnel supply services.....	35	10 232	6 203	1 230	873	13	1
7361	Employment agencies.....	16	2 207	1 022	197	84	8	-
7363	Help supply services.....	19	8 025	5 181	1 033	789	5	1
737	Computer programming, data processing, and other computer related services.....	68	29 445	9 678	2 060	643	12	2
7371, 2, 3	Computer programming, prepackaged software, and integrated systems design.....	50	20 717	6 266	1 259	300	8	-
7371	Computer programming services.....	30	12 200	3 438	719	135	4	-
7372	Prepackaged software.....	11	5 501	2 062	344	112	3	-
7373	Computer integrated systems design.....	9	3 016	766	196	53	1	-
7374, 5, 6	Data processing services.....	12	(D)	(D)	(D)	(D)	2	2
7374, 5	Computer processing, information retrieval.....	12	(D)	(D)	(D)	(D)	1	2
7376	Computer facilities management services.....	-	-	-	-	-	-	-
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.....	6	(D)	(D)	(D)	(D)	2	-
7377	Computer rental and leasing.....	3	(D)	(D)	(D)	(D)	-	-
7378	Computer maintenance and repair.....	-	-	-	-	-	-	-
7379	Computer related services, n.e.c.....	3	(D)	(D)	(D)	(D)	2	-

Table 9a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987—Con.

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1987 SIC code	Kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietor- ships (number)	Partners- hips (number)
73	Business services—Con.							
738	Miscellaneous business services	170	34 652	9 463	2 068	869	72	13
7381, 2	Detective agencies and protective services	16	1 566	980	204	116	4	1
7381	Detective, guard, and armored car services	14	(D)	(D)	(D)	(D)	4	1
7382	Security systems services	2	(D)	(D)	(D)	(D)	-	-
7383	News syndicates	-	-	-	-	-	-	-
7384	Photofinishing laboratories*	14	3 104	909	199	109	7	1
7389	Business services, n.e.c.	140	29 982	7 574	1 665	644	61	11
7389 pt.	Sign painting shops	3	(D)	(D)	(D)	(D)	3	-
7389 pt.	Interior designing	8	950	87	16	14	7	1
7389 pt.	Telephone answering services	8	491	154	34	18	2	1
7389 pt.	Other business services	121	(D)	(D)	(D)	(D)	49	9
75	Automotive repair, services, and parking	846	158 002	34 752	8 252	2 525	559	64
751	Automotive rental and leasing, without drivers	44	40 019	8 553	2 203	386	3	-
7513	Truck rental and leasing, without drivers	35	38 733	8 252	2 131	360	3	-
7514, 5	Passenger car rental and leasing, without drivers	8	(D)	(D)	(D)	(D)	-	-
7519	Utility trailer and recreational vehicle rental	1	(D)	(D)	(D)	(D)	-	-
752	Automobile parking	-	-	-	-	-	-	-
752 pt.	Parking lots	-	-	-	-	-	-	-
752 pt.	Parking structures	-	-	-	-	-	-	-
753	Automotive repair shops	739	110 696	24 863	5 731	1 949	532	56
7532	Top, body, and upholstery repair shops and paint shops	256	32 891	8 039	1 935	651	204	21
7532 pt.	Top and body repair shops	251	32 264	7 886	1 898	638	200	21
7532 pt.	Paint shops	5	627	153	37	13	4	-
7538	General automotive repair shops	393	59 153	12 602	2 861	1 000	284	25
7538 pt.	General automotive repair shops, except diesel	347	42 318	8 403	1 912	744	268	20
7538 pt.	Diesel repair shops	46	16 835	4 199	949	256	16	5
7533, 4, 6, 7, 9	Other automotive repair shops	90	18 652	4 222	935	298	44	10
7533	Automotive exhaust system repair shops	30	5 360	1 167	273	89	9	3
7534	Tire retreading and repair shops	11	5 010	1 050	187	60	4	3
7536	Automotive glass replacement shops	8	1 354	277	78	24	4	1
7537	Automotive transmission repair shops	7	1 573	492	117	32	4	-
7539	Automotive repair shops, n.e.c.	34	5 355	1 236	280	93	23	3
7539 pt.	Radiator repair	14	2 030	478	98	33	10	1
7539 pt.	Brake, front end, and wheel alignment	8	(D)	(D)	(D)	(D)	7	-
7539 pt.	Automotive electrical and fuel system services	11	1 853	472	119	36	6	1
7539 pt.	Other automotive repair shops, n.e.c.	1	(D)	(D)	(D)	(D)	-	1
754	Automotive services, except repair	63	7 287	1 336	318	190	24	8
7542	Carwashes	53	5 147	985	235	152	23	8
7549	Automotive services, except repair and carwashes	10	2 140	351	83	38	1	-
76	Miscellaneous repair services	442	59 844	14 350	3 141	1 166	303	23
762	Electrical repair shops	84	(D)	(D)	(D)	(D)	55	3
7622	Radio and television repair shops	33	(D)	(D)	(D)	(D)	25	-
7623, 9	Other electrical and electronic repair shops	51	7 249	1 999	402	162	30	3
7623	Refrigeration and air-conditioning service and repair shops	14	2 265	424	92	31	10	-
7629	Electrical and electronic repair shops, n.e.c.	37	4 984	1 575	310	131	20	3
763	Watch, clock, and jewelry repair	2	(D)	(D)	(D)	(D)	1	1
764	Reupholstery and furniture repair	30	1 555	403	95	56	21	4
769	Miscellaneous repair shops and related services	326	47 018	11 110	2 435	867	226	15
7692	Welding repair	98	11 079	2 726	616	226	74	3
7694	Armature rewinding shops	34	5 700	1 622	388	118	20	2
7699	Repair shops and related services, n.e.c.	194	30 239	6 762	1 431	523	132	10
78, 79, 84	Amusement and recreation services, including motion pictures and museums	668	89 518	19 605	4 587	3 520	239	61
781, 2	Motion picture production, distribution, and services	4	(D)	(D)	(D)	(D)	-	-
783	Motion picture theaters	88	13 347	2 600	625	638	21	10
7832	Motion picture theaters, except drive-in	78	(D)	(D)	(D)	(D)	20	9
7833	Drive-in motion picture theaters	10	(D)	(D)	(D)	(D)	1	1
784	Video tape rental	93	8 883	1 939	461	369	47	12
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	10	(D)	(D)	(D)	(D)	7	1
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	2	(D)	(D)	(D)	(D)	1	-
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	8	(D)	(D)	(D)	(D)	6	1
793	Bowling centers	138	19 839	4 774	1 353	966	70	10

Table 9a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- torships (number)	Partner- ships (number)
78, 79, 84	Amusement and recreation services, including motion pictures and museums—Con.							
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	335	46 179	9 825	1 888	1 500	94	28
794	Commercial sports	9	1 926	423	70	39	1	-
7941	Professional sports clubs and promoters	2	(D)	(D)	(D)	(D)	-	-
7948	Racing, including track operation	7	(D)	(D)	(D)	(D)	1	-
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums	326	44 253	9 402	1 818	1 461	93	28
791	Dance studios, schools, and halls	24	2 157	398	123	153	10	2
7991	Physical fitness facilities	56	(D)	(D)	(D)	(D)	21	11
7992	Public golf course	28	3 635	864	166	107	9	-
7993	Coin-operated amusement devices	19	3 844	883	220	69	3	1
7996	Amusement parks	7	(D)	(D)	(D)	(D)	2	1
7997	Membership sports and recreation clubs	107	16 562	4 725	833	562	12	6
7999, 84	Amusement and recreation services, including museums, n.e.c. ..	85	14 552	1 644	336	328	36	7
7999 pt.	Concession operators of amusement devices and rides	4	(D)	(D)	(D)	(D)	3	-
7999 pt.	Carnivals, circuses, and fairs	7	883	132	23	26	1	1
7999 pt.	Billiard and pool establishments	9	(D)	(D)	(D)	(D)	6	1
7999 pt., 84	Other recreation and amusements, including museums	65	12 693	1 342	272	270	26	5
80	Health services	2 098	676 713	281 723	68 663	22 314	1 019	144
801	Offices and clinics of doctors of medicine	629	277 928	126 241	32 343	4 992	199	70
801 pt.	Offices of doctors of medicine	603	267 137	121 212	31 019	4 692	197	68
801 pt.	Clinics of doctors of medicine	26	10 791	5 029	1 324	300	2	2
802	Offices and clinics of dentists	612	95 115	31 006	7 335	2 373	448	16
802 pt.	Offices of dentists	612	95 115	31 006	7 335	2 373	448	16
802 pt.	Clinics of dentists	-	-	-	-	-	-	-
803	Offices and clinics of doctors of osteopathy	79	(D)	(D)	(D)	(D)	45	5
804	Offices and clinics of other health practitioners	470	74 160	17 866	4 199	1 455	289	39
8041	Offices and clinics of chiropractors	223	25 858	5 539	1 279	553	173	7
8042	Offices and clinics of optometrists	182	38 687	8 982	2 112	662	82	27
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	65	9 615	3 345	808	240	34	5
8043	Offices and clinics of podiatrists	31	4 043	971	217	87	21	3
8049	Offices and clinics of health practitioners, n.e.c.	34	5 572	2 374	591	153	13	2
805	Nursing and personal care facilities	227	198 409	93 983	21 886	12 521	16	7
8051	Skilled nursing care facilities	142	129 234	60 586	14 076	8 207	6	3
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	85	69 175	33 397	7 810	4 314	10	4
8052	Intermediate care facilities	71	61 640	29 648	6 971	3 893	7	2
8059	Nursing and personal care facilities, n.e.c.	14	7 535	3 749	839	421	3	2
806	Hospitals	1	(D)	(D)	(D)	(D)	-	-
8062	General medical and surgical hospitals	1	(D)	(D)	(D)	(D)	-	-
8063	Psychiatric hospitals	-	-	-	-	-	-	-
8069	Specialty hospitals, except psychiatric	-	-	-	-	-	-	-
807, 8, 9	Other health services	80	15 607	6 507	1 542	524	22	7
807	Medical and dental laboratories	27	(D)	(D)	(D)	(D)	9	4
8071	Medical laboratories	12	5 388	2 299	543	107	3	3
8072	Dental laboratories	15	(D)	(D)	(D)	(D)	6	1
808	Home health care services	19	(D)	(D)	(D)	(D)	5	2
809	Miscellaneous health and allied services, n.e.c.	34	6 307	2 178	530	142	8	1
8092	Kidney dialysis centers	-	-	-	-	-	-	-
8093	Specialty outpatient facilities, n.e.c.	21	(D)	(D)	(D)	(D)	7	1
8099	Health and allied services, n.e.c.	13	(D)	(D)	(D)	(D)	1	-
81	Legal services	786	134 843	35 444	8 543	2 693	396	278
823, 4, 9	Selected educational services	27	7 417	2 206	787	144	9	-
823	Libraries	5	56	16	5	6	5	-
824	Vocational schools	4	2 035	825	207	62	1	-
829	Schools and educational services, n.e.c.	18	5 326	1 365	575	76	3	-
83	Social services	266	23 155	9 633	2 224	1 520	187	18
835	Child day care services	181	4 888	2 119	531	562	144	10
832, 3, 6, 9	Other social services	85	18 267	7 514	1 693	958	43	8
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	631	213 128	76 367	21 564	4 293	238	74
871	Engineering, architectural, and surveying services	129	50 257	25 356	8 094	1 188	38	5
8711	Engineering services	83	45 171	23 466	7 695	1 063	12	2
8712	Architectural services	24	3 265	1 101	250	69	9	3
8713	Surveying services	22	1 821	789	149	56	17	-
872	Accounting, auditing, and bookkeeping services	344	58 093	22 659	5 735	1 584	168	63
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	28	(D)	(D)	(D)	(D)	6	2
8731	Commercial physical and biological research	5	(D)	(D)	(D)	(D)	-	2
8732	Commercial economic, sociological, and educational research	14	(D)	(D)	(D)	(D)	4	-
8734	Testing laboratories	9	(D)	(D)	(D)	(D)	2	-

Table 9a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- torships (number)	Partnerships (number)
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)—Con.							
874	Management and public relations services	130	(D)	(D)	(D)	(D)	26	4
8741	Management services	47	(D)	(D)	(D)	(D)	6	—
8742	Management consulting services	56	9 271	3 487	793	176	9	4
8743	Public relations services	7	(D)	(D)	(D)	(D)	2	—
8744	Facilities support management services	1	(D)	(D)	(D)	(D)	—	—
8748	Business consulting services, n.e.c.	19	(D)	(D)	(D)	(D)	9	—
89	Services, n.e.c.	37	2 178	609	127	57	5	4

Table 9b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	Total	1 854	1 058 323	515 839	122 214	42 601
7032, 704	Camps and membership lodging	58	(D)	(D)	(D)	(D)
7032	Sporting and recreational camps	12	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	46	(D)	(D)	(D)	(D)
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	175	26 005	8 353	1 456	1 091
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	5	153	30	9	13
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	2	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	3	(D)	(D)	(D)	(D)
7991 pt., 7997	Membership gymnasiums, sports and recreation clubs	119	20 134	7 192	1 268	810
7991 pt. 7997	Membership gymnasiums and athletic clubs	—	—	—	—	—
7997	Membership sports and recreation clubs	119	20 134	7 192	1 268	810
7999 pt.	Fairs	33	4 053	576	78	168
84	Museums, art galleries, and botanical and zoological gardens	18	1 665	555	101	100
8412	Museums and art galleries	17	(D)	(D)	(D)	(D)
8412 pt.	Commercial museums and art galleries	8	(D)	(D)	(D)	(D)
8412 pt.	Noncommercial museums and art galleries	9	(D)	(D)	(D)	(D)
8422	Arboreta and botanical or zoological gardens	1	(D)	(D)	(D)	(D)
8422 pt.	Commercial arboreta and botanical or zoological gardens	—	—	—	—	—
8422 pt.	Noncommercial arboreta and botanical or zoological gardens	1	(D)	(D)	(D)	(D)
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	281	(D)	(D)	(D)	(D)
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	4	(D)	(D)	(D)	(D)
8011 pt. 8021 pt.	Clinics of doctors of medicine	4	(D)	(D)	(D)	(D)
8021 pt.	Clinics of dentists	—	—	—	—	—
805	Nursing and personal care facilities	91	(D)	(D)	(D)	(D)
8051	Skilled nursing care facilities	54	72 634	39 836	9 644	4 847
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	37	(D)	(D)	(D)	(D)
8052	Intermediate care facilities	34	33 595	18 501	4 436	2 163
8059	Nursing and personal care facilities, n.e.c.	3	(D)	(D)	(D)	(D)
806	Hospitals	108	671 996	350 224	83 123	21 563
8062	General medical and surgical hospitals	101	(D)	(D)	(D)	(D)
8063	Psychiatric hospitals	5	(D)	(D)	(D)	(D)
8069	Specialty hospitals, except psychiatric	2	(D)	(D)	(D)	(D)
808, 9	Other health services	78	(D)	(D)	(D)	(D)
808	Home health care services	10	(D)	(D)	(D)	(D)
809	Miscellaneous health and allied services, n.e.c.	68	(D)	(D)	(D)	(D)
8092	Kidney dialysis centers	—	—	—	—	—
8093	Specialty outpatient facilities, n.e.c.	59	12 708	6 677	1 603	428
8099	Health and allied services, n.e.c.	9	(D)	(D)	(D)	(D)
81	Legal aid societies and similar legal services	4	561	377	96	22

Table 9b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
823, 4, 9	Selected educational services -----	15	(D)	(D)	(D)	(D)
823	Libraries -----	9	(D)	(D)	(D)	(D)
824	Vocational schools -----	-	-	-	-	-
8243	Data processing schools -----	-	-	-	-	-
8244	Business and secretarial schools -----	-	-	-	-	-
8249	Vocational schools, n.e.c. -----	-	-	-	-	-
8249 pt.	Correspondence schools -----	-	-	-	-	-
8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c. -----	-	-	-	-	-
829	Schools and educational services, n.e.c. -----	6	(D)	(D)	(D)	(D)
83	Social services -----	703	136 450	56 394	13 519	8 143
835	Child day care services -----	164	9 689	5 656	1 439	1 077
832, 3, 6, 9	Other social services -----	539	126 761	50 738	12 080	7 066
832	Individual and family social services -----	298	35 386	13 898	3 339	1 615
833	Job training and vocational rehabilitation services -----	49	27 351	12 368	2 881	2 595
836	Residential care -----	94	35 880	18 036	4 280	2 059
839	Social services, n.e.c. -----	98	28 144	6 436	1 580	797
861, 2, 4, 9	Selected membership organizations -----	609	78 417	25 300	6 048	3 423
861	Business associations -----	108	22 972	8 937	2 085	612
864	Civic, social, and fraternal associations -----	330	34 431	10 894	2 655	2 145
862, 9	Other membership organizations -----	171	21 014	5 469	1 308	666
862	Professional membership organizations -----	23	3 331	768	187	77
869	Membership organizations, n.e.c. -----	148	17 683	4 701	1 121	589
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services -----	9	(D)	(D)	(D)	(D)
873	Research, development, and testing services -----	5	(D)	(D)	(D)	(D)
8731	Commercial physical and biological research -----	-	-	-	-	-
8732	Commercial economic, sociological, and educational research -----	1	(D)	(D)	(D)	(D)
8733	Noncommercial research organizations -----	3	(D)	(D)	(D)	(D)
8734	Testing laboratories -----	1	(D)	(D)	(D)	(D)
874 ex. 8744	Management and public relations services, except facilities support management services -----	4	(D)	(D)	(D)	(D)
8741	Management services -----	3	(D)	(D)	(D)	(D)
8742	Management consulting services -----	-	-	-	-	-
8743	Public relations services -----	1	(D)	(D)	(D)	(D)
8748	Business consulting services, n.e.c. -----	-	-	-	-	-

Table 10. Places With 2,500 Inhabitants or More Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Geographic area	Receipts		Cumulative receipts		Geographic area	Receipts		Cumulative receipts	
	Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total		Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total
Iowa -----	(X)	5 120 964	5 120 964	100.0	Iowa—Con.				
Des Moines -----	1	965 465	965 465	18.9	Altoona -----	26	26 985	3 719 424	72.6
Cedar Rapids -----	2	488 446	1 453 911	28.4	Urbandale -----	27	26 790	3 746 214	73.2
Davenport -----	3	284 576	1 738 487	33.9	Oskaloosa -----	28	23 741	3 769 955	73.6
Sioux City -----	4	225 193	1 963 680	38.3	Storm Lake -----	29	20 792	3 790 747	74.0
Dubuque -----	5	204 235	2 167 915	42.3	Newton -----	30	20 155	3 810 902	74.4
Iowa City -----	6	185 619	2 353 534	46.0	Windsor Heights -----	31	19 470	3 830 372	74.8
Waterloo -----	7	182 649	2 536 183	49.5	Keokuk -----	32	19 357	3 849 729	75.2
West Des Moines -----	8	131 822	2 668 005	52.1	Denison -----	33	19 197	3 868 926	75.6
Council Bluffs -----	9	121 397	2 789 402	54.5	Ankeny -----	34	18 593	3 887 519	75.9
Clinton -----	10	98 279	2 887 681	56.4	Charles City -----	35	18 441	3 905 960	76.3
Mason City -----	11	95 016	2 982 697	58.2	Carroll -----	36	18 300	3 924 260	76.6
Ames -----	12	82 866	3 065 563	59.9	Coralville -----	37	17 018	3 941 278	77.0
Burlington -----	13	72 300	3 137 863	61.3	Fort Madison -----	38	16 702	3 957 980	77.3
Bettendorf -----	14	58 171	3 196 034	62.4	Creston -----	39	15 581	3 973 561	77.6
Fort Dodge -----	15	57 197	3 253 231	63.5	Atlantic -----	40	15 263	3 988 824	77.9
Muscatine -----	16	55 884	3 309 115	64.6	Grinnell -----	41	15 022	4 003 846	78.2
Marshalltown -----	17	55 874	3 364 989	65.7	Boone -----	42	14 682	4 018 528	78.5
Cedar Falls -----	18	54 718	3 419 707	66.8	Le Mars -----	43	14 539	4 033 067	78.8
Mount Pleasant -----	19	49 531	3 469 238	67.7	Decorah -----	44	13 930	4 046 997	79.0
Ottumwa -----	20	46 280	3 515 518	68.6	Waverly -----	45	13 834	4 060 831	79.3
Fairfield -----	21	40 131	3 555 649	69.4	Indianola -----	46	13 230	4 074 061	79.6
Spencer -----	22	35 859	3 591 508	70.1	Harlan -----	47	12 668	4 086 729	79.8
Nevada -----	23	35 186	3 626 694	70.8	Shenandoah ▲ -----	48	12 436	4 099 165	80.0
Marion -----	24	34 510	3 661 204	71.5	Webster City -----	49	12 277	4 111 442	80.3
Clive -----	25	31 235	3 692 439	72.1	Glenwood -----	50	11 664	4 123 106	80.5

See footnotes at end of table.

Table 10. Places With 2,500 Inhabitants or More Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Geographic area	Receipts		Cumulative receipts		Geographic area	Receipts		Cumulative receipts	
	Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total		Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total
Iowa—Con.					Iowa—Con.				
Knoxville -----	51	11 338	4 134 444	80.7	Vinton -----	86	5 783	4 422 778	86.4
Red Oak -----	52	11 111	4 145 555	81.0	Eldridge -----	87	5 498	4 428 276	86.5
Oelwein -----	53	11 043	4 156 598	81.2	Johnston -----	88	5 458	4 433 734	86.6
Pella -----	54	10 948	4 167 546	81.4	Carlisle ▲ -----	89	5 123	4 438 857	86.7
Estherville -----	55	10 741	4 178 287	81.6	De Witt -----	90	5 061	4 443 918	86.8
Spirit Lake -----	56	10 481	4 188 768	81.8	West Burlington -----	91	5 059	4 448 977	86.9
Iowa Falls -----	57	10 430	4 199 198	82.0	Onawa -----	92	5 002	4 453 979	87.0
Cherokee -----	58	10 042	4 209 240	82.2	Pleasant Hill -----	93	4 910	4 458 889	87.1
Clear Lake ▲ -----	59	10 013	4 219 253	82.4	Eldora -----	94	4 839	4 463 728	87.2
Maquoketa -----	60	9 972	4 229 225	82.6	Anamosa -----	95	4 655	4 468 383	87.3
Washington -----	61	9 884	4 239 109	82.8	West Union -----	96	4 533	4 472 916	87.3
New Hampton -----	62	9 838	4 248 947	83.0	Cresco -----	97	4 497	4 477 413	87.4
Centerville -----	63	9 734	4 258 681	83.2	Missouri Valley -----	98	4 409	4 481 822	87.5
Camanche -----	64	9 452	4 268 133	83.3	Osage -----	99	4 319	4 486 141	87.6
Algona -----	65	9 350	4 277 483	83.5	Clarion -----	100	4 179	4 490 320	87.7
Perry -----	66	8 632	4 286 115	83.7	Sac City -----	101	4 101	4 494 421	87.8
Independence -----	67	8 520	4 294 635	83.9	Tama -----	102	4 042	4 498 463	87.8
Jefferson -----	68	8 029	4 302 664	84.0	Clarinda -----	103	3 966	4 502 429	87.9
Mount Vernon -----	69	8 009	4 310 673	84.2	Grundy Center -----	104	3 820	4 506 249	88.0
Chariton -----	70	7 845	4 318 518	84.3	Adel -----	105	3 786	4 510 035	88.1
Humboldt -----	71	7 491	4 326 009	84.5	Forest City ▲ -----	106	3 766	4 513 801	88.1
Hampton -----	72	7 336	4 333 345	84.6	Sibley -----	107	3 618	4 517 419	88.2
Sheldon ▲ -----	73	6 966	4 340 311	84.8	Belle Plaine -----	108	3 408	4 520 827	88.3
Winterset -----	74	6 955	4 347 266	84.9	Eagle Grove -----	109	3 404	4 524 231	88.3
Rock Rapids -----	75	6 871	4 354 137	85.0	Story City -----	110	3 274	4 527 505	88.4
Orange City -----	76	6 691	4 360 828	85.2	Norwalk -----	111	3 271	4 530 776	88.5
Manchester -----	77	6 599	4 367 427	85.3	Belmond -----	112	3 191	4 533 967	88.5
Waukon -----	78	6 452	4 373 879	85.4	Rock Valley -----	113	3 151	4 537 118	88.6
Albia -----	79	6 421	4 380 300	85.5	Tipton -----	114	3 000	4 540 118	88.7
Sioux Center -----	80	6 351	4 386 651	85.7	Garner -----	115	2 873	4 542 991	88.7
Wilton ▲ -----	81	6 295	4 392 946	85.8	Audubon -----	116	2 636	4 545 627	88.8
Emmetsburg -----	82	6 223	4 399 169	85.9	Hawarden -----	117	2 584	4 548 211	88.8
Monticello -----	83	6 120	4 405 289	86.0	Hiawatha -----	118	2 422	4 550 633	88.9
Bloomfield -----	84	5 903	4 411 192	86.1	Lamoni -----	119	2 306	4 552 939	88.9
Dyersville ▲ -----	85	5 803	4 416 995	86.3	West Liberty -----	120	1 924	4 554 863	88.9
					Evansdale -----	121	1 280	4 556 143	89.0
					Carter Lake -----	122	654	4 556 797	89.0
					Le Claire -----	123	578	4 557 375	89.0
					Osceola -----	(X)	(D)	(X)	(X)

¹Places with suppressed receipts (if applicable) are listed at end of table rather than by rank to avoid disclosing data for individual companies.

Table 11. Counties Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Geographic area	Receipts		Cumulative receipts		Geographic area	Receipts		Cumulative receipts	
	Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total		Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total
Iowa -----	(X)	5 120 964	5 120 964	100.0	Iowa—Con.				
Polk -----	1	1 258 180	1 258 180	24.6	Warren -----	21	31 793	4 121 467	80.5
Linn -----	2	545 327	1 803 507	35.2	Dickinson -----	22	29 713	4 151 180	81.1
Scott -----	3	357 706	2 161 213	42.2	Jasper -----	23	27 678	4 178 858	81.6
Woodbury -----	4	278 072	2 439 285	47.6	Mahaska -----	24	26 696	4 205 554	82.1
Black Hawk -----	5	244 004	2 683 289	52.4	Poweshiek -----	25	25 512	4 231 066	82.6
Dubuque -----	6	217 030	2 900 319	56.6	Buena Vista -----	26	24 574	4 255 640	83.1
Johnson -----	7	211 605	3 111 924	60.8	Marion -----	27	24 552	4 280 192	83.6
Pottawattamie -----	8	133 763	3 245 687	63.4	Crawford -----	28	24 370	4 304 562	84.1
Story -----	9	128 066	3 373 753	65.9	Carroll -----	29	23 521	4 328 083	84.5
Clinton -----	10	115 662	3 489 415	68.1	Sioux -----	30	22 185	4 350 268	85.0
Cerro Gordo -----	11	107 167	3 596 582	70.2	Floyd -----	31	21 105	4 371 373	85.4
Des Moines -----	12	80 457	3 677 039	71.8	Fayette -----	32	20 303	4 391 676	85.8
Muscatine -----	13	65 740	3 742 779	73.1	Cass -----	33	20 223	4 411 899	86.2
Webster -----	14	61 879	3 804 658	74.3	Dallas -----	34	20 154	4 432 053	86.5
Marshall -----	15	59 534	3 864 192	75.5	Bremer -----	35	19 415	4 451 468	86.9
Henry -----	16	55 952	3 920 144	76.6	Plymouth -----	36	19 376	4 470 844	87.3
Wapello -----	17	49 174	3 969 318	77.5	Hamilton -----	37	18 222	4 489 066	87.7
Lee -----	18	41 974	4 011 292	78.3	Monona -----	38	18 152	4 507 218	88.0
Jefferson -----	19	41 851	4 053 143	79.1	Hardin -----	39	17 955	4 525 173	88.4
Clay -----	20	36 531	4 089 674	79.9	Boone -----	40	17 364	4 542 537	88.7

Table 11. Counties Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Geographic area	Receipts		Cumulative receipts		Geographic area	Receipts		Cumulative receipts	
	Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total		Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total
Iowa—Con.					Iowa—Con.				
Union	41	16 890	4 559 427	89.0	Madison	70	9 240	4 930 275	96.3
Winneshiek	42	16 881	4 576 308	89.4	Greene	71	9 238	4 939 513	96.5
Jackson	43	16 583	4 592 891	89.7	Palo Alto	72	8 799	4 948 312	96.6
Page	44	16 492	4 609 383	90.0	Humboldt	73	8 717	4 957 029	96.8
Shelby	45	16 290	4 625 673	90.3	Lyon	74	8 653	4 965 682	97.0
Washington	46	14 911	4 640 584	90.6	Lucas	75	8 653	4 974 335	97.1
Emmet	47	14 887	4 655 471	90.9	Franklin	76	8 638	4 982 973	97.3
O'Brien	48	14 688	4 670 159	91.2	Winnebago	77	8 301	4 991 274	97.5
Mills	49	13 477	4 683 636	91.5	Sac	78	8 212	4 999 486	97.6
Benton	50	13 471	4 697 107	91.7	Guthrie	79	7 719	5 007 205	97.8
Clayton	51	13 247	4 710 354	92.0	Pocahontas	80	7 713	5 014 918	97.9
Iowa	52	13 142	4 723 496	92.2	Monroe	81	7 542	5 022 460	98.1
Cherokee	53	13 102	4 736 598	92.5	Ida	82	7 295	5 029 755	98.2
Montgomery	54	12 986	4 749 584	92.7	Hancock	83	7 224	5 036 979	98.4
Calhoun	55	12 664	4 762 248	93.0	Fremont	84	6 969	5 043 948	98.5
Cedar	56	12 480	4 774 728	93.2	Louisa	85	6 905	5 050 853	98.6
Wright	57	12 365	4 787 093	93.5	Davis	86	6 868	5 057 721	98.8
Jones	58	12 152	4 799 245	93.7	Decatur	87	6 720	5 064 441	98.9
Buchanan	59	11 988	4 811 233	94.0	Mitchell	88	6 667	5 071 108	99.0
Kossuth	60	11 946	4 823 179	94.2	Keokuk	89	6 462	5 077 570	99.2
Chickasaw	61	11 910	4 835 089	94.4	Howard	90	5 744	5 083 314	99.3
Allamakee	62	11 680	4 846 769	94.6	Taylor	91	5 372	5 088 686	99.4
Appanoose	63	11 649	4 858 418	94.9	Adair	92	5 337	5 094 023	99.5
Butler	64	11 148	4 869 566	95.1	Wayne	93	4 525	5 098 548	99.6
Tama	65	11 135	4 880 701	95.3	Ringgold	94	4 274	5 102 822	99.6
Clarke	66	10 610	4 891 311	95.5	Osceola	95	4 043	5 106 865	99.7
Grundy	67	10 473	4 901 784	95.7	Audubon	96	4 043	5 110 908	99.8
Harrison	68	9 671	4 911 455	95.9	Worth	97	3 714	5 114 622	99.9
Delaware	69	9 580	4 921 035	96.1	Adams	98	3 604	5 118 226	99.9
					Van Buren	99	2 738	5 120 964	100.0

¹Counties with suppressed receipts (if applicable) are listed at end of table rather than by rank to avoid disclosing data for individual companies.

APPENDIX A.

General Explanation

CENSUS COVERAGE AND METHODOLOGY

Structure and method of enumeration—Firms in the 1987 Census of Service Industries were divided into the nonmail universe and mail universe. The coverage and the method of obtaining census information from each follow:

1. The nonmail universe consisted of firms which were not required to file a regular census return and included:

- a. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1987. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census.

The census included only those service non-employer firms which reported a receipts volume of \$1,000 or more during 1987. Also included were nonemployer firms in operation for less than the full year that reported receipts which, if projected to an annual basis, would have reached a total of \$1,000 or more. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses.

Data for nonemployers are not included in this report but are provided in a subsequent Nonemployer Statistics Series of reports (SC87-N).

- b. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. (The term "employers" refers to firms with one or more paid employees at any time during 1987 as shown in the active administrative records of other Federal agencies.) Although the payroll cutoff varied by kind of business, small employers generally included firms with 1 to 4 employees and represented about 10-percent of total receipts of establishments covered in the census.

Data on receipts, payroll, and employment for employer firms below the payroll cutoff were derived or estimated from administrative records of other Federal agencies, except for a 10-percent sample of small employer firms in classifications for which specialized data requirements precluded reliance solely on administrative records sources. This sample was included in the mail universe.

2. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:

- a. Large employers, i.e., all employer firms above the size cutoff referred to in 1b. Within this category, a report of company organization is conducted periodically to identify establishment locations for firms which operated at more than one location and to obtain information on payroll and mid-March employment at each location. The 1986 Report of Company Organization was used as a coverage check in the census. In the census mailing package containing the appropriate 1987 questionnaires, multiestablishment firms also were sent a form to use in updating the list of establishments.
- b. The 10-percent sample of small employer firms in classifications for which specialized data precluded reliance solely on administrative records sources. These firms were sent the census mailing packages containing the appropriate 1987 questionnaire.

Method of classifying kinds of business—The service industries classifications for all establishments were based on the Standard Industrial Classification (SIC) Manual.¹ However, the method of assigning these classifications, and the level of detail at which establishments were classified, differed between the nonmail and mail universes as follows:

1. The nonmail universe

- a. Nonemployers were classified on the basis of information obtained from the administrative records of other Federal agencies.
- b. Selected small employers were classified on the basis of the most current census kind-of-business classification available from one of the Bureau's current sample surveys or the 1982 census. Otherwise, the classification was obtained from the administrative records of other Federal agencies.

If the census or administrative record classifications proved inadequate (none corresponded to a 1987 census classification in the detail required

¹Standard Industrial Classification Manual: 1987. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. Stock no. 041-001-00314-2.

for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1987 census kind-of-business code.

2. Establishments in the mail universe were classified on the basis of their self-designation, answers to questions on receipts by type of service provided, and other special inquiries.

Method of assigning tax status—For kind-of-business classifications² where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 or 521 of the IRS code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications³ comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

COMPARABILITY OF THE 1982 AND 1987 CENSUSES

The 1982 and 1987 censuses were conducted under similar conditions and procedures except for the following:

Classifications—In 1982, kind-of-business classifications were based on the 1972 Standard Industrial Classification (SIC) Manual and its 1977 Supplement. In 1987, these classifications are based on the 1987 SIC Manual. There are major revisions to the earlier SIC structure which limit the comparability of data between the 1982 and 1987 censuses. The 1987 SIC-based kind-of-business classifications for service industries are described in detail in the "Kind-of-Business Classifications" section below, and those which have significantly changed from 1972 to 1987 are listed in appendix H.

1982 data could not be retabulated based on the revised 1987 SIC system to allow data comparability since, in many cases, information needed to assign the 1987 classifications to the 1982 records was not available. However, 1987 census records were assigned both a 1987 and 1972 SIC-based classification. Census data for 1987

are presented based on the 1987 classifications for all geographic areas included in this publication (see "Geographic Areas Covered" in the Introduction). In addition, Tables 3a and 3b present data for both 1982 and 1987 based on the 1972 SIC system. Tables 4a and 4b present 1987 data for those SIC's (1972 based) that significantly changed.

Geographic areas—The boundaries of a number of areas for which data are shown in the 1987 census are not the same as in the 1982 census because of annexations, other boundary changes, and redefinitions of 1982 standard metropolitan statistical areas (SMSA's) and standard consolidated statistical areas (SCSA's) into metropolitan statistical areas (MSA's), primary metropolitan statistical areas (PMSA's), and consolidated metropolitan statistical areas (CMSA's).⁴

Nonemployer firms—In 1982, data for nonemployer firms and the combined data for "all establishments" (nonemployer firms plus establishments of employer firms) were published at the United States level only. Furthermore, data could not be published for several kind-of-business classifications, including the total level, because many businesses were miscoded into miscellaneous categories rather than into a specific kind of business.

For 1987, the Geographic Area Series of reports (SC87-A) only includes establishments with payroll. Data for nonemployers by kind of business are presented in the Nonemployer Statistics Series of reports (SC87-N). Data are shown for the United States, States, metropolitan statistical areas, counties, and places at varying levels of industry detail.

Scope—The 1987 Census of Service Industries includes Hospitals, SIC 806, whereas the 1982 census did not include this SIC Group. For 1987, hospitals operated by governmental organizations are included. Government-operated facilities in other service kind-of-business classifications are excluded from the census.

Establishments—In 1982 and prior censuses, the count of establishments represented the number in business at the end of the year. In 1987, the count of establishments represents those in business at any time during 1987 (regardless of operating status at the end of the year).

²SIC's 7032, 792, 7991 pt., 7997, 7999 pt., 8011 pt., 8021 pt., 805, 806, 808, 809, 82, 83, 84 pt., 873 ex. 8733, 874 ex. 8744.

³SIC's 7041, 8111 pt., 84 pt., 86, 8733.

⁴Newly defined metropolitan statistical areas (MSA's) and also certain terminology changes were announced by the Office of Management and Budget (OMB) effective June 30, 1983. The previous term "standard metropolitan statistical area" was shortened to "metropolitan statistical area." If an area has more than one million population and meets certain other specified requirements, it now is termed a "consolidated metropolitan statistical area" (CMSA) and consists of major components recognized as "primary metropolitan statistical areas" (PMSA's). Many of these PMSA's were formerly recognized as SMSA's and the majority were also included in standard consolidated statistical areas (SCSA's) defined by OMB beginning in 1975, each of which consisted of two or more closely associated SMSA's. Metropolitan areas not included in CMSA's are designated simply as metropolitan statistical areas (MSA's).

A comparison of the number of establishments in business at the end of the year versus the number active any time during the year for the United States as a whole is presented in appendix G.

Federal income tax status/kind-of-business combinations—In both the 1982 and 1987 censuses, establishments in selected kind-of-business classifications were tabulated as taxable or tax-exempt based solely on their assigned classification, whereas establishments in other classifications were assigned tax status based on their Federal income tax filing requirement (see Method of Assigning Tax Status description of the Census Coverage and Methodology section). Three kinds of business for which tax status was assigned based on Federal income tax status filing requirements in 1982 were treated differently in 1987. Hotels (part of SIC 7011) were tabulated only as taxable in 1987. Membership organization hotels and lodging places (SIC 7041) and Noncommercial research organizations (SIC 8733) were tabulated only as tax-exempt in 1987.

EXPLANATION OF TERMS

Establishments—An establishment is a single physical location at which business is conducted. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Statistics for service industries represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Estimates of this number were derived from a sample and are provided in the service industries report, Miscellaneous Subjects (SC87-S-4). Each census report was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1987.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity, and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, and when conditions prescribed by the SIC manual for recognizing the existence of more than one establishment were met, separate establishment reports for each of the different activities were obtained in the census.

Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a

separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

Firms—A firm is a business organization or entity consisting of one domestic establishment (location) or more under common ownership or control. All establishments of subsidiary firms are included as part of the controlling firm. For the economic censuses, the terms "firm" and "company" are synonymous.

Receipts (Basic dollar volume measure for service establishments of firms subject to Federal income tax)—Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1987 whether or not payment was received in 1987, except for health practitioners and legal, architectural, engineering, and surveying services, which reported on a cash basis (payments received in 1987 regardless of when services were rendered). Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. Receipts from leasing of vehicles, equipment, etc. marketed under operating leases are included in receipts figures as well as the fair sales value of merchandise marketed in 1987 under capital, finance, or "full payout" leases. Receipts also include the total value of service contracts, amounts received for work subcontracted to others, and dues and assessments from members and affiliates.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, State, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are rents from and receipts (gross as well as the establishment's share) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; commissions from vending machine operators; and other nonoperating income such as royalties, franchise fees, etc.

Receipts in this report do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (Basic dollar volume measure for firms exempt from Federal income tax)—Includes revenue

from customers or clients for services rendered and merchandise sold during 1987, whether or not payment was received in 1987. Also included are income from interest, dividends, gross contributions, gifts, grants (whether or not restricted for use in operations), rents, royalties, dues and assessments from members and affiliates, and net receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (Unrelated Business Income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, State, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., which are operated by others; and amounts transferred to operating funds from capital or reserve funds.

Expenses—Expenses include payroll, employee benefits, interest, rent, taxes, cost of supplies used for operation, depreciation expenses, fees paid for fundraising, contracted or purchased services, and other expenses charged to operations during 1987.

Expenses in this report exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; and, for fundraising organizations, funds transferred to charities and other organizations.

Annual payroll—Payroll includes all forms of compensation, such as salaries, wages, commissions, bonuses, vacation allowances, sick-leave pay, and the value of payments in kind (e.g., free meals and lodgings) paid during the year to all employees. Tips and gratuities received by employees from patrons and reported to employers are included. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service on form 941.

First quarter payroll—This item consists of payroll, as defined above, paid to persons employed at any time during the quarter January to March 1987.

Paid employees for pay period including March 12—Paid employees consist of the full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; not included are proprietors and partners of unincorporated businesses. The definition of paid employees is the same as that used on IRS form 941.

Legal form of organization—The legal form of organization for firms in the mail universe was based on the response to the organizational status inquiry on the various census forms. The legal form of organization of nonmail firms was generally based on information from administrative records of other Federal agencies.

Limited data are published in this series of reports for individual proprietorships and partnerships. The service industries report, *Establishment and Firm Size (Including Legal Form of Organization)*, SC87-S-1, presents data by the following legal forms of organization for establishments of firms subject to Federal income taxes:

1. Corporations.
2. Individual proprietorships.
3. Partnerships.
4. Other.

Auxiliary establishments—Each company included in this census was asked to identify and separately report auxiliary locations whose primary functions were to manage, administer, service, or support the activities of the other establishments of the company. Data presented in this report do not include auxiliary establishments. Data for auxiliaries are presented in a subsequent report issued as part of the 1987 Enterprise Statistics reports.

KIND-OF-BUSINESS CLASSIFICATIONS

Services, as defined in Division I of the 1987 Standard Industrial Classification (SIC) manual, includes establishments primarily engaged in rendering a wide variety of services to individuals, business and government establishments, and other organizations.

Establishments covered by the census were assigned kind-of-business classifications according to the industry classifications defined in the 1987 SIC manual. When a more detailed classification than defined in the SIC manual was needed, additional kinds of business were identified within an SIC industry.

The basis for a kind-of-business classification is described above in Method of Classifying Kinds of Business. Descriptions of those kinds of business for which data are provided in this report follow.

Hotels, Rooming Houses, Camps, and Other Lodging Places (SIC Major Group 70)

This group includes establishments engaged in providing lodging, or lodging and meals, and camping facilities. Hotels which provide accommodations for permanent residents (e.g., apartment hotels) and residential mobile home parks are classified in Real Estate, Major Group 65.

Hotels and motels (SIC 7011)—Commercial establishments, known to the public as hotels, motor hotels, motels, or tourist courts, primarily engaged in providing lodging, or lodging and meals.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Hotels, 25 guestrooms or more.
2. Hotels, less than 25 guestrooms.
3. Motels, tourist courts.
4. Motor hotels.

The classification of individual establishments into hotels, motor hotels, and motels and tourist courts was based primarily on the respondents' self-designation.

Rooming and boarding houses (SIC 702)—Establishments renting rooms, with or without board, on a fee basis. Homes for the aged, for children, and for the handicapped that provide additional services, other than nursing care, are classified in Industry 8361, and homes that provide nursing and/or health-related care are classified in Industry Group 805. Rooming and boarding houses operated by membership organizations for their members only are classified in Industry 7041.

Sporting and recreational camps (SIC 7032)—Sporting and recreational camps providing lodging and meals, or lodging only. Included are children's camps, fishing camps, hunting camps, and dude ranches. Day camps and sports instructional camps, such as baseball, basketball, or football camps, are classified in Industry 7999.

Recreational vehicle parks and campsites (SIC 7033)—Establishments providing overnight or short-term sites for recreational vehicles, trailers, campers, or tents. Residential trailer and mobile home parks are classified in Real Estate, Major Group 65.

Organization hotels and lodging houses, on membership basis (SIC 704)—Lodging houses and hotels operated by membership organizations for the benefit of their members and guests, and not open to the general public. Hotels operated by such organizations but open to the public are classified in Industry 7011. Residential homes for the aged and others in need of residential, social, and personal care are classified in Industry 8361.

Personal Services (SIC Major Group 72)

This group includes establishments primarily engaged in providing services generally to individuals, such as barber and beauty shops, drycleaning plants, laundries, and photographic studios. For establishments classified in Industry Group 721, collecting and distributing units (branch outlets, pickup stations, terminals, or depots) owned and operated by a firm which does its own laundry work are not classified as separate establishments. Data for these units are merged with data for the plant where the work is done.

Power laundries, family and commercial (SIC 7211)—Establishments primarily engaged in operating mechanical laundries with steam or other power. Excluded are establishments which have power laundry equipment, but which are primarily engaged in a specialty, such as industrial laundering, linen rental, or diaper service. These establishments are classified in other categories within Industry Group 721. Independently owned agencies for laundry plants are classified in Industry 7212. Laundries using small power equipment of household type are classified in Industry 7219.

Garment pressing, and agents for laundries and drycleaners (SIC 7212)—Establishments primarily engaged in providing laundry and drycleaning services, but which have the laundry and/or drycleaning work done by others. Establishments in this industry may do their own pressing or finishing work. Independently owned collecting and distributing agencies serving drycleaning plants or power laundries are included in this classification.

Linen supply (SIC 7213)—Establishments primarily engaged in supplying, on a rental basis, such laundered items as uniforms, aprons, table linens, bed linens, and towels. Establishments included in this classification may or may not operate their own laundry facilities.

Coin-operated laundries and drycleaning (SIC 7215)—Establishments primarily engaged in the operation of coin-operated or similar self-service laundry and/or drycleaning equipment. Included are establishments known as laundromats, launderettes, self-service drycleaners, etc. Establishments which operate such machinery in apartment houses, dormitories, and similar locations are included. Establishments which rent such machinery (e.g., to apartment houses) are classified in Industry 7359.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Coin-operated laundries and drycleaning stores.
2. Coin-operated laundry machine routes.

Drycleaning plants, except rug cleaning (SIC 7216)—Establishments primarily engaged in drycleaning or dyeing apparel and household fabrics other than rugs. Establishments primarily engaged in cleaning rugs are classified in Industry 7217. Independently owned agencies for cleaning plants are classified in Industry 7212. Establishments known as "tailor shops" or "cleaners" are included in this classification only if they do their own cleaning. Establishments primarily engaged in dyeing fabrics for the trade are classified in Manufacturing, Major Group 22.

Carpet and upholstery cleaning (SIC 7217)—Establishments primarily engaged in cleaning carpets and upholstered furniture. Establishments primarily engaged in rug repair are classified in Industry 7699, those primarily

engaged in reupholstering and repairing furniture are classified in Industry 7641, and those primarily engaged in building cleaning are classified in Industry 7349.

Industrial launderers (SIC 7218)—Establishments primarily engaged in supplying laundered or drycleaned work uniforms, wiping towels, protective apparel (gloves, flame resistant clothing, etc.), dust control items (treated mats or rugs, mops, cloths, etc.), and similar items to industrial, commercial, and government users. These items may belong to the industrial launderers and be supplied to users on a rental basis, or they may belong to the customers. Establishments included in this industry may or may not operate their own laundry or drycleaning facilities.

Laundry and garment services, n.e.c. (SIC 7219)—Establishments primarily engaged in furnishing other laundry services, including repair, alteration, and storage of clothes for individuals; diaper service; and hand laundries. Custom tailors, dressmakers, and fur shops making fur apparel to custom order are classified in Retail Trade.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Diaper service.
2. Seamstresses and dressmaking services.
3. Other laundry services, n.e.c.

Photographic studios, portrait (SIC 722)—Establishments primarily engaged in still or video portrait photography for the general public. Included in this classification are school, home, and transient portrait photographers. Establishments primarily engaged in commercial photography are classified in Industry 7335; those primarily engaged in video tape production other than portrait are classified in Industry 7812; and those primarily engaged in film developing and/or print processing for the trade or for the general public are classified in Industry 7384.

Beauty shops (SIC 723)—Establishments primarily engaged in providing beauty services or both beauty and barber services. Beauty and cosmetology schools are also included. Beauty shop concessions (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, beauty shops owned by and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Barber shops (SIC 724)—Establishments primarily engaged in providing barber and men's hair styling services. Barber colleges are also included. Barber shop concessions (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, barber shops owned by and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Shoe repair shops and shoeshine parlors (SIC 725)—Establishments primarily engaged in repairing footwear or shining shoes. Also included are establishments engaged in cleaning and blocking hats. Shoe repair and shoeshine departments (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, shoe repair shops and shoeshine parlors owned and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Funeral service and crematories (SIC 726)—Establishments primarily engaged in preparing the dead for burial, conducting funerals, and cremating the dead. Receipts include sales of funeral merchandise, such as caskets and burial clothing, and other services provided directly by the establishments. Also included in the receipts are reimbursements for cash advances made to other establishments for funeral-related merchandise sales and services, such as flowers. Cemeteries, and crematories operated in conjunction with cemeteries, are classified in Real Estate, Industry 6553; crematories and burial services for pets are classified in Agriculture, Industry 0752.

Tax return preparation services (SIC 7291)—Establishments primarily engaged in providing tax return preparation services without also providing accounting, auditing, or bookkeeping services. Establishments providing tax return preparation services which also provide accounting, auditing, or bookkeeping services are classified in Industry 8721. Tax return preparation services (owned and operated by concessionaires) in department stores, etc., are classified in this industry and treated as separate establishments. However, tax return preparation services owned and operated as part of other businesses are considered part of the main establishment.

Miscellaneous personal services, n.e.c. (SIC 7299)—Establishments primarily engaged in providing personal services, not elsewhere classified, such as saunas; steam and Turkish baths; costume and formal wear rental; operation of coin-operated personal service machines, such as weighing machines, public lockers (except cold storage), pay toilets, etc.; checkroom concessions; dating service; diet or weight reducing workshops; and tanning salons. Establishments operating coin-operated amusement machines, such as pinball machines and juke boxes, are classified in Industry 7993. The operation of physical fitness facilities, including health fitness spas and reducing salons, is classified in Major Group 70 if lodging is also provided and in Industry 7991 if lodging is not provided.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Health-related personal services.
2. Other personal services, n.e.c.

Business Services (SIC Major Group 73)

This group includes establishments primarily engaged in providing services, not elsewhere classified, to business establishments on a contract or fee basis.

Advertising agencies (SIC 7311)—Establishments primarily engaged in preparing advertising (writing copy, artwork, graphics, and other creative work) and placing such advertising in periodicals, newspapers, radio, television, or other advertising media for clients on a contract or fee basis. Establishments which place advertising with media but perform no creative services (media buying services) are classified in Industry 7319. Establishments which write advertising copy, but do not place the advertising with media, are classified in Industry 8999. Establishments which provide commercial art, graphics, or other creative advertising services, but do not place the advertising with media, are classified in Industry Group 733. Establishments which solicit advertising for nonaffiliated radio, television, newspapers, or magazines are classified in Industry 7313.

Outdoor advertising services (SIC 7312)—Establishments primarily engaged in the preparation of poster displays and painted and electric displays on billboards, panels, bulletins, and frames, principally outdoors. Such establishments may (as incidental services) construct, repair, and maintain display boards and may post advertisements. Sign painting shops are classified in Industry 7389. Shops which make neon signs to order are classified in Manufacturing. Establishments primarily engaged in erecting signs are classified in Construction.

Radio, television, and publishers' advertising representatives (SIC 7313)—Establishments primarily engaged in soliciting advertising on a contract or fee basis for (nonaffiliated) newspapers, magazines, and other publications, or for radio and television stations. Advertising sales offices operated by the media are classified as auxiliaries.

Advertising, n.e.c. (SIC 7319)—Establishments primarily engaged in furnishing advertising services, not elsewhere classified, such as handbill distribution, distribution of samples, and transit advertising. Establishments which provide commercial art, graphics, or other creative advertising services, but do not place the advertising with the media, are classified in Industry Group 733. Establishments primarily engaged in direct mail advertising, compiling and selling mailing lists, and related services are classified in Industry 7331.

Adjustment and collection services (SIC 7322)—Establishments primarily engaged in the collection or adjustment of claims other than insurance. Establishments providing insurance adjustment services are classified in Insurance, Major Group 64. Establishments providing debt counseling or adjustment services for individuals are classified in Industry 7299. Centralized charge services are classified in Finance, Major Group 61.

Credit reporting services (SIC 7323)—Establishments primarily engaged in providing mercantile and consumer credit reporting services. Establishments primarily engaged in conducting personal investigations (background) and preparing reports for insurance companies and other business firms are classified in Industry 7389.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Mercantile reporting agencies.
2. Consumer credit reporting agencies.

Direct mail advertising services (SIC 7331)—Establishments primarily engaged in furnishing direct mail advertising services, such as creating, producing, and mailing direct mail advertising. This industry also includes establishments primarily engaged in compiling and selling mailing lists. Establishments primarily engaged in reproducing direct mail copy to order, but also providing other direct mail advertising services, are classified in Manufacturing if they print the copy, and in Industry 7334 if they duplicate the copy by photocopying or similar reproduction methods.

Photocopying and duplicating services (SIC 7334)—Establishments primarily engaged in reproducing text, drawings, plans, maps, or other copy by blueprinting, photocopying, mimeographing, or other methods of duplication other than printing or microfilming. Printing, including "quick printing," is classified in Manufacturing, and microfilming is classified in Industry 7389.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Blueprinting and photocopying services.
2. Duplicating services, except printing.

Commercial photography (SIC 7335)—Establishments engaged in providing commercial photography services for advertising agencies, publishers, and other business and industrial users. Establishments engaged in still and video portrait photography are classified in Industry 7221, and those primarily engaged in mapmaking are classified in Industry 7389. Establishments primarily engaged in medical photography are classified in Industry 8099. Establishments primarily engaged in producing commercial video tape or films are classified in Industry 7812.

Commercial art and graphic design (SIC 7336)—Establishments primarily engaged in providing commercial art or graphic design services for advertising agencies, publishers, and other business and industrial users. Producers of still and slide films are classified here. Establishments primarily engaged in art, except commercial and medical art, are classified in Industry 8999; those engaged in medical art are classified in Industry 8099; and those providing drafting services are classified in Industry 7389.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial art.
2. Graphic arts and related design.

Secretarial and court reporting services (SIC 7338)—Establishments primarily engaged in furnishing secretarial, typing, word processing, resume writing, and court reporting services.

Disinfecting and pest control services (SIC 7342)—Establishments primarily engaged in providing disinfection and termite, insect, rodent, and other pest control generally in dwellings or other buildings. Establishments primarily engaged in pest control for lawns or agricultural production are classified in Agriculture.

Building cleaning and maintenance services, n.e.c. (SIC 7349)—Establishments primarily engaged in furnishing building cleaning and maintenance services, not elsewhere classified, such as window cleaning, janitorial services, floor waxing, and office cleaning. General contractors and special trade contractors primarily engaged in building repair work, cleaning building exteriors by sand or steam blasting, or cleaning up after construction are classified in Construction.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Window cleaning.
2. Other building cleaning and maintenance services, n.e.c.

Medical equipment rental and leasing (SIC 7352)—Establishments primarily engaged in renting or leasing (except finance leasing) medical equipment. These establishments may also sell medical supplies, but establishments primarily engaged in selling medical supplies are classified in Wholesale or Retail Trade. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

Heavy construction equipment rental and leasing (SIC 7353)—Establishments primarily engaged in renting or leasing (except finance leasing) heavy construction equipment, with or without operators. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Leasing and rental of heavy construction equipment without operators.
2. Rental of heavy construction equipment with operators.

Equipment rental and leasing, n.e.c. (SIC 7359)—Establishments primarily engaged in renting or leasing (except finance leasing) equipment, not elsewhere classified, such as tools, furniture, industrial equipment (except heavy construction), televisions, appliances, party supplies, etc. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

Establishments renting or leasing automobiles and trucks without drivers are classified in Industry Group 751; those renting with drivers, in Transportation. Establishments renting (or leasing) medical equipment are classified in Industry 7352; video tapes and cassettes, in Industry 7841; amusement and recreation items, such as bicycles, beach chairs, etc., in Industry 7999; personal items, such as formal wear, lockers (other than refrigerated), and pillows, in Industry 7299; commercial boats, in Water Transportation, Major Group 44. Direct leasing of machinery or equipment by the manufacturer is classified in Manufacturing or Wholesale Trade. Establishments primarily leasing computer time, including time-sharing services, are classified in Industry 7374; and those renting or leasing computers or data processing equipment, in Industry 7377.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Equipment rental.
2. Equipment leasing, except finance leasing.

Employment agencies (SIC 7361)—Establishments primarily engaged in providing placement and employment services for employers or those seeking employment. Modeling agencies and nurses' registries are included. Theatrical employment agencies are classified in Industry 7922; motion picture casting bureaus, in Industry 7819; and establishments engaged in furnishing help to other businesses, in Industry 7363.

Help supply services (SIC 7363)—Establishments primarily engaged in supplying temporary or continuing help (except agricultural) to other businesses on a contract or fee basis. The help supplied is on the payroll of the supplying establishment, but is under the direct or general supervision of the business to whom the help is furnished. Establishments primarily engaged in providing placement and employment services are classified in Industry 7361. Establishments which provide both management and staff to operate a business are classified according to the type of activity of the business. Establishments primarily engaged in furnishing personnel to perform a range of services in support of the operation of other establishments are classified in Industry 8744. Farm labor supply is classified in Agriculture, Industry 0761.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Temporary help supply.
2. Help supply, except temporary.

Computer programming services (SIC 7371)—Establishments primarily engaged in providing custom computer programming services on a contract or fee basis. These establishments often perform a variety of additional services, such as computer software design and analysis, modification of existing software, and training in the use of custom software. Establishments primarily engaged in the development and marketing of prepackaged software are classified in Industry 7372. Computer processing services are classified in Industry 7374.

Prepackaged software (SIC 7372)—Establishments primarily engaged in designing and developing prepackaged software, including operating, utility, and applications programs. These establishments may also prepare software documentation for the user, install software for the user, and train the user in the use of the software. Establishments primarily engaged in buying and selling prepackaged software are classified in Wholesale or Retail Trade. Custom computer software services, including computer code authors, are classified in Industry 7371.

Computer integrated systems design (SIC 7373)—Establishments primarily engaged in developing or modifying computer software and packaging or bundling the software with hardware (computers and peripheral equipment) to create an integrated system for specific application. These establishments are involved in all phases of systems development, from design through installation. Establishments primarily engaged in buying and selling computer software and/or hardware are classified in Wholesale or Retail Trade, and establishments primarily engaged in manufacturing computers and/or peripheral equipment are classified in Manufacturing.

Computer processing and data preparation and processing services (SIC 7374)—Establishments primarily engaged in providing computer processing and data preparation services. Service may consist of complete processing and preparation of reports from data supplied by the customer, or it may be specialized, such as data entry or making data processing equipment available on an hourly or time-sharing basis.

Information retrieval services (SIC 7375)—Establishments primarily engaged in providing on-line information retrieval services on a contract or fee basis. The information generally involves a range of subjects and is taken from other primary sources. Establishments which collect and originate the data are classified in the industry associated with that activity.

Computer facilities management services (SIC 7376)—Establishments primarily engaged in providing on-site management and operation of computer and data processing facilities on a contract or fee basis. Establishments primarily engaged in providing computer and data processing at their own facilities are classified in Industry 7374.

Computer rental and leasing (SIC 7377)—Establishments primarily engaged in renting or leasing (except finance) computers and related data processing equipment on the customers' site, whether or not also providing maintenance or support services. Establishments primarily engaged in both manufacturing and leasing computers and related data processing equipment are classified in Manufacturing, and separate establishments owned by the manufacturer and primarily engaged in leasing are classified in Wholesale Trade. Establishments primarily engaged in finance leasing of computers and related data processing equipment are classified in Finance, Industry 6159, and those primarily engaged in leasing computer time are classified in Industry 7374.

Computer maintenance and repair (SIC 7378)—Establishments primarily engaged in the maintenance and repair of computers and computer peripheral equipment.

Computer related services, n.e.c. (SIC 7379)—Establishments primarily engaged in providing computer related services, not elsewhere classified, such as computer consulting, disk and diskette conversion, and tape recertification.

Detective, guard, and armored car services (SIC 7381)—Establishments primarily engaged in providing detective, guard, and armored car services. Rental of dogs for protective service, fingerprint service, and polygraph service are included in this classification.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Detective agencies and guard services.
2. Armored car services.

Security systems services (SIC 7382)—Establishments primarily engaged in monitoring and maintaining security systems devices, such as burglar and fire alarms. These establishments may also sell, lease, and/or install the security systems which they monitor and maintain. Establishments primarily engaged in the sales and installation, or installation only, of such devices are classified in Construction, Industry 1731.

News syndicates (SIC 7383)—Establishments primarily engaged in providing news, pictures, features, and news reporting services to newspapers and periodicals. Separate establishments of newspaper and periodical publishers which are engaged in gathering news are classified as auxiliaries.

Photofinishing laboratories (SIC 7384)—Establishments primarily engaged in developing film and photographic prints and enlargements. Data for retail outlets (kiosks), which are owned and operated by photofinishing laboratories for the pickup and delivery of film, are merged with data for the laboratory which owns them and are not

treated as separate establishments. Establishments primarily engaged in processing motion picture and video film for the motion picture and television industries are classified in Industry 7819.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Photofinishing laboratories, except "one-hour" (mini) labs.
2. One-hour (mini) photofinishing labs.

Business services, n.e.c. (SIC 7389)—Establishments primarily engaged in furnishing business services, not elsewhere classified, such as auctioneers' establishments (service only), business brokers, drafting service, independent lecture bureaus, inspection service, printing brokers, notaries public, and shop window decoration or trimming, on a commission or fee basis.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Sign painting shops—Establishments primarily engaged in making signs to individual order or in doing office door and window lettering. Establishments primarily engaged in making signs other than on a custom basis and neon sign manufacturers are classified in Manufacturing.
2. Interior designing—Establishments primarily engaged in advising clients on the selection of furniture, draperies, rugs, and other interior decorations on a commission or fee commission basis. Establishments providing interior designing service, but primarily engaged in the sale of merchandise, are not included. Painting and papering contractors who frequently call themselves "interior decorators" are classified in Construction.
3. Telephone answering services—Establishments primarily engaged in transmitting telephone messages to their clients. Paging services are classified in Communication.
4. Water softening services—Establishments primarily engaged in softening water by chemical treatment or other methods.
5. Packaging and labeling services—Establishments primarily engaged in packaging and labeling products, on a contract or fee basis, in packages or other containers normally intended for retail distribution. Companies primarily engaged in packing, crating, and otherwise preparing goods for shipping are classified in Transportation.
6. Trading stamp services—Establishments primarily engaged in selling trading stamps or merchandise coupons to merchants. The redemption stores of trading stamp companies are not included here, but are classified as auxiliary to this industry.

7. Miscellaneous business services, n.e.c.—Establishments primarily engaged in furnishing business services, not elsewhere classified.

Automotive Repair, Services, and Parking (SIC Major Group 75)

This group includes establishments primarily engaged in furnishing automotive repair, rental, leasing, parking, and other services. Similar facilities owned and operated by concerns for their own use and not available to the general public are treated as auxiliary establishments of those concerns and are not included here. Automotive repair shops operated by establishments engaged in the sale of new automobiles are classified in Retail Trade, as are those operated by gasoline service stations (where sales of merchandise, including fuel, exceed repair receipts). Automobile driving instruction is classified in Industry 8299.

Truck rental and leasing, without drivers (SIC 7513)—Establishments primarily engaged in short-term rental or extended-term leasing (with or without maintenance) of trucks, truck tractors, or semitrailers without drivers. Establishments primarily engaged in renting or leasing, except finance leasing, of industrial trucks are classified in Industry 7359; those renting or leasing trucks with drivers are classified in Transportation, Industry Group 421; and those renting or leasing heavy construction and earth moving equipment are classified in Industry 7353. Establishments primarily engaged in finance leasing are classified in Finance, Major Group 61.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Truck rental, without drivers.
2. Truck leasing, except finance leasing.

Passenger car rental (SIC 7514)—Establishments primarily engaged in short-term rental of passenger cars without drivers. Data for separate automotive rental offices or concessions (e.g., airport locations) in the same metropolitan area, for which a common fleet of cars is maintained, are merged and not considered as separate establishments. Establishments primarily engaged in renting automobiles with drivers are classified in Transportation, Industry 4119.

Passenger car leasing (SIC 7515)—Establishments primarily engaged in extended-term leasing of passenger cars without drivers. These establishments may or may not provide maintenance of vehicles as part of the lease contract. Establishments primarily engaged in renting automobiles with drivers are classified in Transportation, Industry 4119. Establishments primarily engaged in finance leasing are classified in Finance, Major Group 61.

Utility trailer and recreational vehicle rental (SIC 7519)—Establishments primarily engaged in daily or extended-term rental of utility trailers and recreational vehicles.

Establishments primarily engaged in renting motorcycles, bicycles, golf carts, gocarts, or recreational boats are classified in Industry 7999, and those engaged in renting airplanes are classified in Industry 7359. Establishments primarily engaged in the rental of mobile homes on site are classified in Real Estate, Industry 6515.

Automobile parking (SIC 7521)—Establishments primarily engaged in the temporary parking of automobiles usually on an hourly, daily, or monthly contract or fee basis. Excluded are municipal parking lots and lots operated by establishments or institutions primarily engaged in other activities (e.g., department stores, hospitals, restaurants). Valet parking is classified in Industry 7299. Establishments primarily engaged in extended or dead storage of automobiles are classified in Transportation, Industry 4226.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Parking lots.
2. Parking structures.

Top, body, and upholstery repair shops and paint shops (SIC 7532)—Establishments primarily engaged in the repair of automotive tops, bodies, and interiors, or automotive painting and refinishing. Also included in the industry are establishments primarily engaged in customizing automobiles, trucks, and vans, except on a factory basis. Those engaged in customizing automobiles, trucks, and vans on a factory basis are classified in Manufacturing, Industry Group 371.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Paint shops.
2. Top and body repair shops.

Automotive exhaust system repair shops (SIC 7533)—Establishments primarily engaged in the installation, repair, or sale and installation of automotive exhaust systems. The sale of mufflers, tailpipes, and catalytic converters is considered to be incidental to the installation of these products.

Tire retreading and repair shops (SIC 7534)—Establishments primarily engaged in repairing and retreading automotive tires. Establishments classified here may either retread customers' tires or retread tires for sale or exchange to the user or the trade.

Automotive glass replacement shops (SIC 7536)—Establishments primarily engaged in the installation, repair, or sale and installation of automotive glass. The sale of the glass is considered incidental to the replacement.

Automotive transmission repair shops (SIC 7537)—Establishments primarily engaged in the installation, repair, or sale and installation of automotive transmissions. The sale of transmissions and related parts is considered incidental to transmission installation or repair.

General automotive repair shops (SIC 7538)—Establishments primarily engaged in general automotive repair, such as engine repair shops (except industrial truck engines), general repair and service garages, and diesel engine repair shops. Establishments primarily engaged in specialized repair of individual engine components, not elsewhere classified, are classified in Industry 7539. Establishments primarily engaged in repair of motorcycles are classified in Industry 7699.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. General automotive repair shops, except diesel.
2. Diesel repair shops.

Automotive repair shops, n.e.c. (SIC 7539)—Establishments primarily engaged in specialized automotive repair, not elsewhere classified, such as fuel service (carburetor repair), brake relining, front-end and wheel alignment, and radiator repair. Establishments primarily engaged in automotive welding are classified in Industry 7692.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Radiator repair.
2. Brake, front end, and wheel alignment.
3. Carburetor repair shops.
4. Electrical repair shops.
5. Other automotive repair shops, n.e.c.—Establishments primarily engaged in specialized automotive repairs, not elsewhere classified, such as frame repair, piston ring service and repair, speedometer repair, heater and air-conditioning repair, etc.

Carwashes (SIC 7542)—Establishments primarily engaged in washing, waxing, and polishing motor vehicles or furnishing facilities for the self-service washing of motor vehicles.

Automotive services, except repair and carwashes (SIC 7549)—Establishments primarily engaged in furnishing automotive services, except repair and carwashes, such as lubricating service, towing service, diagnostic service, undercoating service, and inspection service.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Lube shops.
2. Other automotive services, n.e.c.

Miscellaneous Repair Services (SIC Major Group 76)

This group includes establishments primarily engaged in miscellaneous repair services, not elsewhere classified. Repair departments of retail dealers or manufacturers are not included unless operated as separate establishments and reported as such. This group does not include some repair services of which the more important are: repair to structures (classified in Construction); garment and shoe repair (classified in Major Group 72); automotive repair services (classified in Major Group 75); electronic computer and computer peripheral equipment repair services (classified in Industry 7378); ship and boat repair (classified in Manufacturing); and railroad repair (classified in Manufacturing).

Radio and television repair shops (SIC 7622)—Establishments primarily engaged in repairing radios, televisions, phonographs, stereo equipment, and tape recorders. Also included are establishments engaged in installing and repairing television, amateur, and citizens' band antennas, and those engaged in installing and servicing similar equipment in homes, offices, boats, automobiles, or other vehicles. Establishments primarily engaged in installation, repair, or maintenance of radio and television broadcast transmitting antennas and towers are classified in Construction. Repair departments of radio and television dealers are not included here unless operated and reported as separate establishments.

Refrigeration and air-conditioning service and repair shops (SIC 7623)—Establishments primarily engaged in servicing and repairing household and commercial electrical refrigerators and air-conditioning and refrigeration equipment. Establishments primarily engaged in servicing and repairing gas refrigeration equipment are classified in Industry 7699, and those repairing automotive air-conditioning equipment are classified in Industry 7539. Establishments primarily engaged in installing refrigeration and air-conditioning systems are classified in Construction.

Electrical and electronic repair shops, n.e.c. (SIC 7629)—Establishments primarily engaged in servicing and repairing electrical and electronic equipment, not elsewhere classified, such as electrical household appliances (washing machines, vacuum cleaners, irons, toasters, etc.) and electrical and electronic industrial equipment. Electrical contractors and electrical shops engaged primarily in house wiring are included in Construction, Industry 1731. The repair of electric motors is classified in Industry 7694. Repair of electronic computers and computer peripheral equipment is classified in Industry 7378.

Watch, clock, and jewelry repair (SIC 763)—Establishments primarily engaged in the repair of watches, clocks, or jewelry. Establishments primarily engaged in assembling watches from purchased parts are classified in Manufacturing, Industry 3873.

Reupholstery and furniture repair (SIC 764)—Establishments primarily engaged in furniture reupholstery and repair. Establishments primarily engaged in selling upholstery materials, making slipcovers, draperies, etc., to order, or in upholstering new frames to individual order are classified in Retail Trade, as are establishments making furniture and cabinets on a custom basis.

Welding repair (SIC 7692)—Establishments primarily engaged in repair work by welding, including automotive welding. Welding in connection with the manufacture of a product is classified in Manufacturing. Welding contractors doing welding work at construction sites are classified in Construction, Industry 1799.

Armature rewinding shops (SIC 7694)—Establishments primarily engaged in rewinding armatures and rebuilding or repairing electric motors. Establishments classified here may either repair customers' equipment or repair their own equipment for sale or exchange to users or to the trade. Establishments primarily engaged in the repair of electrical appliances are classified in Industry 7629.

Repair shops and related services, n.e.c. (SIC 7699)—Establishments primarily engaged in specialized repair services, not elsewhere classified, such as farm machinery and equipment repair; lawnmower, saw, knife, and tool sharpening and repair; bicycle repair; lock and gun repair; musical instrument repair; and the repair of typewriters. Repair services which involve primarily electrical or electronic equipment or components are classified in Industry 7629; however, primarily mechanical repair of electrically powered equipment, such as electric sewing machine repair, is included here.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Farm machinery and equipment repair shops.
2. Lawnmower and other small engine repair—Establishments primarily engaged in saw, knife, and tool sharpening are also included here.
3. Sewer and septic tank cleaning services—Establishments primarily engaged in cleaning or repairing sewers and septic tanks. Establishments which install septic tanks are classified in Construction.
4. Other repair and related services, n.e.c.—Establishments primarily engaged in specialized repair services, not elsewhere classified, such as aircraft flight instrument repair (except electrical), blacksmith shops, bicycle repair, boiler repair, photographic equipment repair, dental instrument repair, furnace and chimney cleaning, gunsmith shops, key duplicating shops, motorcycle repair, musical instrument tuning and repair, taxidermists, typewriter repair, umbrella repair, and venetian blind repair.

Motion Pictures (SIC Major Group 78)

This group includes establishments producing and distributing motion pictures, exhibiting motion pictures in commercially operated theaters, and furnishing services to the motion picture industry. The term "motion pictures" includes similar productions for television or other media using film, tape, or other means.

Motion picture and video tape production (SIC 7812)—Establishments primarily engaged in the production of theatrical and nontheatrical motion pictures and video tapes for exhibition or sale. Establishments engaged in both production and distribution of motion pictures are included here, as well as those engaged in the production of educational, industrial, and religious films. Establishments primarily engaged in motion picture and video tape reproduction are classified in Industry 7819.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Motion picture production, except for television.
2. Motion picture and tape production for television.

Services allied to motion picture production (SIC 7819)—Establishments primarily engaged in performing auxiliary services to motion picture production, such as motion picture film processing, editing, and titling. Also included are casting bureaus, wardrobe and studio property rental, rental and repair of cameras and other motion picture equipment, stock footage film libraries, and television tape services (editing, transfers, etc.).

Motion picture and video tape distribution (SIC 7822)—Establishments primarily engaged in the distribution (rental or sale) of theatrical and nontheatrical motion picture films or in the distribution of video tapes and disks, except to the general public. Establishments engaged in both distribution and production are classified in Industry 7812. Establishments primarily engaged in renting video tapes and disks to the general public are classified in Industry 7841, and those engaged in the sale of video tape and disks to individuals for personal or household use are classified in Retail Trade, Industry 5735.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Motion picture film exchanges.
2. Film or tape distribution for television.

Services allied to motion picture distribution (SIC 7829)—Establishments primarily engaged in performing auxiliary services to motion picture distribution, such as film delivery service, film purchasing and booking agencies, and film libraries.

Motion picture theaters, except drive-in (SIC 7832)—Commercially operated theaters primarily engaged in the indoor exhibition of motion pictures.

Drive-in motion picture theaters (SIC 7833)—Commercially operated theaters, commonly known as drive-in theaters, primarily engaged in the outdoor exhibition of motion pictures.

Video tape rental (SIC 7841)—Establishments primarily engaged in renting recorded video tapes and disks to the general public for personal or household use. Establishments primarily engaged in renting video recorders and players are classified in Industry 7359. Establishments primarily engaged in selling recorded video tapes and disks to the general public are classified in Retail Trade, Industry 5735, and those engaged in the wholesale distribution of recorded video tapes and disks are classified in Industry 7822.

Amusement and Recreation Services, Except Motion Pictures (SIC Major Group 79)

This group includes establishments primarily engaged in providing amusement, recreation, or entertainment services, not elsewhere classified. Gambling businesses, where legal, are also included in this Major Group; however, combined gambling and lodging facilities with 25 guestrooms or more are classified in Industry 7011. Establishments primarily engaged in operating museums, art galleries, arboreta, and botanical and zoological gardens are classified in Major Group 84.

Dance studios, schools, and halls (SIC 791)—Establishments primarily engaged in operating public dance halls or ballrooms, dance studios, and dance schools. Establishments primarily engaged in renting facilities used as dance halls or ballrooms are classified in Real Estate, Industry 6512.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Public dance halls or ballrooms.
2. Dancing schools, including children's and professional.

Theatrical producers (except motion picture) and miscellaneous theatrical services (SIC 7922)—Establishments primarily engaged in providing live theatrical presentations, such as road companies and summer theaters. This industry also includes services allied with theatrical presentations, such as casting agencies; booking agencies for plays, artists, and concerts; scenery, lighting, and other equipment services; and theatrical ticket agencies. Also included in this industry are producers of live and taped radio programs and commercials and producers of live television programs.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Producers of live theatrical productions—Stock or repertory companies, whether or not operating their own theaters, are included here. Establishments primarily engaged in producing shows for dinner theaters, but not operating the food service, are also included here. Dinner theaters operating food service are classified in Retail Trade, Industry 5812.
2. Producers of radio and television shows, except tape producers—Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of motion picture and television tape are classified in Industry 7812 and producers of radio tape in the subgroup Other theatrical services.
3. Artists' and entertainers' managers, concert bureaus, and booking agents.
4. Other theatrical services—Establishments engaged in theatrical services, not elsewhere classified, such as ticket agencies; theatrical, television, and radio employment agencies; theatrical equipment rental and design; and lighting. Radio show tape producers are included here.

Bands, orchestras, actors, and other entertainers and entertainment groups (SIC 7929)—Establishments primarily engaged in providing entertainment other than live theatrical presentations. These establishments include bands, orchestras, and entertainers.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Dance groups and artists.
2. Symphony orchestras, opera companies, and chamber music organizations.
3. Other music groups and artists—Dance and stage bands, orchestras (except symphony or chamber), combos, quintets, soloists, and similar musical organizations, groups, and artists.
4. Other entertainers and entertainment groups—Entertainers other than dance bands, symphony orchestras, dance groups, or similar musical and dance organizations.

Bowling centers (SIC 7933)—Establishments primarily engaged in providing facilities for bowling.

Professional sports clubs and promoters (SIC 7941)—Operators and promoters of professional and semi-professional athletic clubs, promoters of athletic events, and managers of individual professional athletes. Receipts from radio or television broadcasts, from sales of players, from concession operators, and from noncustomer sources are not included in the total receipts for the activities

classified here. Establishments primarily engaged in renting stadiums and athletic fields to sports promoters and clubs are classified in Real Estate, Industry Group 651.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Baseball clubs.
2. Football clubs.
3. Other professional sports clubs.
4. Managers and promoters.

Racing, including track operation (SIC 7948)—Promoters and participants in racing activities, including racetrack operators, operators of racing stables, jockeys, racehorse trainers, and race car owners and operators. Establishments which own racetracks, but do not engage in promotion of racing events, are classified in Real Estate, Industry Group 651. Stables and kennels primarily engaged in breeding or boarding horses and dogs are classified in Agriculture, Industry 0752.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Auto racetrack operation.
2. Horse racetrack operation.
3. Dog racetrack operation.
4. Racing stables and racing, n.e.c.

Physical fitness facilities (SIC 7991)—Establishments primarily engaged in operating reducing and other health clubs, spas, and similar facilities featuring exercise and other active physical fitness conditioning, whether or not on a membership basis. Establishments providing aerobic dance and exercise classes are also included here. Sports and recreation clubs are classified in Industry 7997 if operated on a membership basis, and in Industry 7992 or 7999 if open to the general public. Health resorts and spas providing lodging are classified in Major Group 70. Establishments that promote physical fitness through diet control are classified in Industry 7299.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Physical fitness centers, except gymnasiums and athletic clubs.
2. Membership gymnasiums and athletic clubs.
3. Nonmembership gymnasiums and athletic clubs.

Public golf courses (SIC 7992)—Privately operated establishments primarily engaged in the operation of golf courses open to the general public on a fee basis. Municipally owned and operated golf courses are not included. Membership golf and country clubs are classified in Industry 7997. Miniature golf courses and golf driving ranges are classified in Industry 7999.

Coin-operated amusement devices (SIC 7993)—Establishments primarily engaged in operating coin-operated amusement devices either in their own or in other places of business. Such amusement devices include juke boxes, pinball machines, mechanical games, video games, slot machines (where legal), and similar types of amusement equipment. The amusement devices may also be operated by bills. Amusement arcades and parlors are also included. Establishments primarily engaged in rental of such devices are classified in Industry 7359.

Amusement parks (SIC 7996)—Establishments known as amusement parks, theme parks, kiddie parks, etc. which group together a number of attractions, such as mechanical rides, amusement devices, refreshment stands, and picnic grounds. Individual ride operators or concessionaires operating within the park are classified in Industry 7999, as are carnivals operating without a fixed exhibition site. Owners of the park grounds (who do not operate the amusement parks) are classified in Real Estate, Industry Group 651.

Membership sports and recreation clubs (SIC 7997)—Sports and recreation clubs which maintain facilities for use only by members and their guests, such as country, golf, tennis, yacht, and swimming clubs. Such establishments are classified here regardless of the proportion of receipts derived from food or liquor sales. Membership organizations engaged in civic, social, or fraternal activities are classified in Industry 864. Physical fitness facilities are classified in Industry 7991.

Amusement and recreation services, n.e.c. (SIC 7999)—Establishments primarily engaged in the operation of sports, amusement, and recreation services, not elsewhere classified, such as bathing beaches, swimming pools, and riding academies and schools. Membership sports and recreation clubs not open to the general public are classified in Industry 7997.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Concession operators of amusement devices and rides—Concession operators of mechanical rides or of amusement devices in amusement parks, carnivals, circuses, or fairs; or operators of independently operated rides or devices of this type.
2. Carnivals and circuses—Establishments operating a group of amusement, service, and/or retail units, generally known as carnivals, which do not have any fixed exhibition site; or companies engaged in the operation of circuses having acrobatic and animal shows and individual circus acts. Side shows are included here. Individual performers in circuses are classified in Other entertainers and entertainment groups, Industry 7929 Part.

3. Fairs—Establishments primarily engaged in arranging and operating the exhibitions and related activities usually associated with county, State, or similar fairs. Carnivals and side shows which are part of the fairs, but which are independently owned and operated are included in the subgroup Carnivals and circuses. Other independently owned and operated amusement device and ride concessions are included in the subgroup Concession operators of amusement devices and rides.

4. Billiard and pool establishments.

5. Roller skating rinks.

6. Ice skating rinks.

7. Other amusement and recreation services, n.e.c.—Establishments primarily engaged in the commercial operation of sports, amusement, and recreation services, not elsewhere classified. Included are establishments engaged in instruction of sports or recreational activities, such as baseball, bridge, golf, judo, karate, skiing, swimming, tennis, etc. Also included are establishments renting articles for amusement and recreation, such as beach chairs and accessories, bicycles, golf carts, small boats and canoes, and saddle horses.

Other establishments in this classification include commercially operated bathing beaches, gambling establishments (where legal), golf driving ranges, miniature golf courses, riding academies and stables, shooting galleries, slot-car tracks, ski lifts, day camps, and establishments engaged in the commercial operation of swimming pools open to the general public for a fee. Municipally operated golf courses and swimming pools are excluded from this census. Privately owned tourist attractions, such as natural wonders or manmade exhibits, are included here. Museums, art galleries, and botanical and zoological gardens are included in Major Group 84.

Health Services (SIC Major Group 80)

This group includes establishments primarily engaged in furnishing medical, surgical, and other health services to persons. Associations or groups, such as Health Maintenance Organizations (HMO's), primarily engaged in providing medical or other health services to members are included, but those which only provide insurance covering hospitalization or medical costs are classified in Insurance, Major Group 63. Hospices providing medical services are also included in this Major Group and are classified according to the primary service provided. Health care facilities were primarily coded based on self-designation. Where multiple levels of care were indicated, but were not apparently separate operations, the facility was generally classified based on the highest level of care provided. Veterinarians are classified in Agriculture, Industry Group 074.

Offices and clinics of doctors of medicine (SIC 801)—Establishments of licensed practitioners having the degree of M.D. and engaged in the practice of general or specialized medicine and surgery. General medical clinics (staffed by licensed practitioners having M.D. degree) are also classified here.

Associations of physicians formed solely for sharing expenses (including payroll) are also included here. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and these funds are not considered operating receipts for medical services provided. However, their payroll and employment data are included in statistics presented for this category.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Offices of physicians—Includes offices as well as group clinics owned and operated by physicians for the purpose of carrying on their profession.
2. Clinics of physicians—Includes clinics not owned and operated by physicians associated for the purpose of carrying on their profession.

Offices and clinics of dentists (SIC 802)—Establishments of licensed practitioners having the degree of D.D.S. (or D.D. Sc.) or D.M.D. and engaged in the practice of general or specialized dentistry, including dental surgery. Dental clinics are also classified here.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Offices of dentists—Includes offices as well as group clinics owned and operated by dentists associated for the purpose of carrying on their profession.
2. Clinics of dentists—Includes clinics not owned and operated by dentists associated for the purpose of carrying on their profession.

Offices and clinics of doctors of osteopathy (SIC 803)—Establishments of licensed practitioners having the degree of D.O. and engaged in the practice of general or specialized osteopathic medicine and surgery.

Offices and clinics of chiropractors (SIC 8041)—Establishments of licensed practitioners having the degree of D.C. and engaged in the practice of chiropractic medicine.

Offices and clinics of optometrists (SIC 8042)—Establishments of licensed practitioners having the degree of O.D. and engaged in the practice of optometry. Establishments where receipts are primarily from the sale of optical goods prescribed as a result of eye examinations performed at another establishment are classified in Retail Trade, Industry 5999.

Offices and clinics of podiatrists (SIC 8043)—Establishments of licensed practitioners having the degree of D.P. and engaged in the practice of podiatry.

Offices and clinics of health practitioners, n.e.c. (SIC 8049)—Establishments of health practitioners engaged in practice in health fields, not elsewhere classified, such as acupuncturists, midwives, nutritionists, physical and occupational therapists, and psychologists.

Skilled nursing care facilities (SIC 8051)—Establishments primarily engaged in providing inpatient nursing and rehabilitative services to patients who require continuous health care, but not hospital services. Care must be ordered by and under the direction of a physician. The staff must include a licensed nurse on duty continuously with a minimum of one full-time registered nurse on duty during each day shift. Included are establishments certified to deliver skilled nursing care under the Medicare and Medicaid programs.

Intermediate care facilities (SIC 8052)—Establishments primarily engaged in providing inpatient nursing and rehabilitative services, but not on a continuous basis. Staffing must include 24-hour per day personnel with a licensed nurse on duty full-time during each day shift. At least once a week, consultation with a registered nurse on the delivery of care is required. Included are facilities certified to deliver intermediate care under the Medicaid program.

Nursing and personal care facilities, n.e.c. (SIC 8059)—Establishments primarily engaged in providing some nursing and/or health-related care to patients who do not require the degree of care and treatment that a skilled or intermediate care facility is designed to provide. Included are rest homes, convalescent homes, and other institutions where health care is a major element. Residential facilities, such as homes for the retarded and the elderly which provide personal care, but where health care is incidental, are classified in Industry 8361.

General medical and surgical hospitals (SIC 8062)—Establishments primarily engaged in providing general medical and surgical services and other hospital services. Specialty hospitals are classified in Industries 8063 and 8069.

Psychiatric hospitals (SIC 8063)—Establishments primarily engaged in providing diagnostic medical services and inpatient treatment for the mentally ill. Establishments known as hospitals and primarily engaged in providing health care for the mentally retarded are classified in Industry 8051.

Specialty hospitals, except psychiatric (SIC 8069)—Establishments primarily engaged in providing diagnostic services, treatment, and other hospital services for specialized categories of patients, except for the mentally ill.

Medical laboratories (SIC 8071)—Establishments primarily engaged in providing professional analytic or diagnostic services to the medical profession or to the patient as prescribed by a physician. Laboratories engaged in the manufacture of medical or pharmaceutical products are classified in Manufacturing. Laboratories engaged in commercial medical research are classified in Industry 8731, and those engaged in noncommercial medical research are classified in Industry 8733.

Dental laboratories (SIC 8072)—Establishments primarily engaged in making dentures, artificial teeth, and orthodontic appliances to order for the dental profession. The manufacture of teeth other than to order is classified in Manufacturing. Establishments providing dental X-ray laboratory services are classified in Industry 8071.

Home health care services (SIC 8082)—Establishments primarily engaged in providing skilled nursing or medical care in the home under supervision of a medical doctor. Establishments of registered or practical nurses engaged in the independent practice of their profession are classified in Industry 8049, and nurses' registries are classified in Industry 7361. Establishments primarily engaged in selling health care products for personal or household consumption are classified in Retail Trade, and those engaged in renting or leasing products for health care are classified in Industry 7352.

Kidney dialysis centers (SIC 8092)—Establishments primarily engaged in providing kidney or renal dialysis services.

Specialty outpatient facilities, n.e.c. (SIC 8093)—Establishments primarily engaged in outpatient care of a specialized nature, such as alcohol and drug treatment, birth control/family planning, etc., with permanent facilities and with medical staff to provide diagnosis, treatment, or both for patients who are ambulatory but do not require inpatient care.

Health and allied services, n.e.c. (SIC 8099)—Establishments primarily engaged in providing health and allied services, n.e.c., such as blood banks, blood donor stations, childbirth preparation classes, medical photography and art, and oxygen tent services. Establishments of registered or practical nurses in independent practice are classified in Industry 8049. Ambulance services are classified in Transportation, Industry 4119.

Legal Services (SIC Major Group 81)

This group includes establishments which are headed by members of the bar and are engaged in offering legal advice or legal services. Nonprofit legal services (including legal aid societies) are classified here. Associations of lawyers formed solely for the sharing of expenses (including payroll) and not for the purpose of jointly practicing their

profession are also included. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and these funds are not considered operating receipts for legal services provided. However, their payroll and employment data are included in statistics presented for this category.

Selected Educational Services (SIC's 823, 824, 829)

This group includes libraries as well as establishments furnishing formal courses through correspondence, commercial, and trade schools. Elementary and secondary schools (Industry 8211); colleges, universities, and professional schools (Industry 8221); and junior colleges and technical institutes (Industry 8222) are out of scope of the censuses.

Libraries (SIC 823)—Establishments primarily engaged in providing library services, including the circulation of books and other materials for reading, study, and reference.

Data processing schools (SIC 8243)—Establishments primarily engaged in offering training in data processing (including data keying), computer programming, and in computer and peripheral equipment operation, maintenance, and repair.

Business and secretarial schools (SIC 8244)—Establishments primarily engaged in offering courses in business machine operation, office procedures, and secretarial and stenographic skills.

Vocational schools, n.e.c. (SIC 8249)—Establishments primarily engaged in offering specialized vocational courses, not elsewhere classified, but not academic training. This industry includes apprentice training, aviation schools, commercial art schools, and practical nursing schools. Schools for the instruction of beauticians are classified in Industry 7231, and barber schools are classified in Industry 7241. Establishments primarily engaged in offering educational courses by mail are included here.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Correspondence schools.
2. Vocational schools, except correspondence and high schools, n.e.c.

Schools and educational services, n.e.c. (SIC 829)—Establishments primarily engaged in offering specialized educational courses and services, not elsewhere classified, such as music schools, drama schools, language schools, student exchange programs, and civil service and other short-term examination preparatory schools. Vocational counseling (excluding rehabilitation) is also included here. Educational testing is included in Industry

8748. Establishments primarily engaged in operating dance schools are classified in Industry 7911; those providing rehabilitation counseling are classified in Industry 8331; and those providing sports instruction in Industry 7999.

Social Services (SIC Major Group 83)

This group includes establishments providing social services and rehabilitation services to those persons with social or personal problems requiring special services and to the handicapped and the disadvantaged. Also included are organizations soliciting funds to be used directly for these and related services, as well as community development and planning agencies. Government offices involved with the delivery of such services are out of scope of the censuses.

Individual and family social services (SIC 832)—Establishments primarily engaged in providing one or more of a variety of individual and family social, counseling, welfare, or referral services, including refugee, disaster, and temporary relief services.

Job training and vocational rehabilitation services (SIC 833)—Establishments primarily engaged in providing training, work experience, and vocational rehabilitation services for the unemployed, the underemployed, the handicapped, and to persons who have a job market disadvantage because of lack of education or experience, skill obsolescence, or personal characteristics or problems. Included are upgrading and job development services, skill training, world-of-work orientation, and vocational rehabilitation counseling. Union apprentice training schools are classified in Industry 8249.

Child day care services (SIC 835)—Establishments primarily engaged in care of infants or children, or in providing prekindergarten education, where medical care or delinquency correction is not a major element. These establishments may or may not have substantial educational programs and may care for older children when they are not in school. Establishments providing babysitting services are classified in Industry 7299. Head start centers operating in conjunction with elementary schools are classified in Industry 8211.

Residential care (SIC 836)—Establishments primarily engaged in the provision of residential social and personal care for children, the elderly, and special categories of persons with some limits on ability for self-care, but where medical care is not a major element. Included here are group foster homes; halfway group homes; homes for the retarded, the elderly, the deaf, and the blind; juvenile correctional homes; rehabilitation (residential) centers; and children's boarding homes. Boarding schools providing elementary and secondary education are classified in Industry 8211.

Social services, n.e.c. (SIC 839)—Establishments primarily engaged in providing social services, not elsewhere classified, including community improvement, social change, and neighborhood development. Also included are organizations primarily engaged in soliciting contributions on their own account and administering appropriations and allocating funds among other agencies engaged in social welfare services; establishments primarily engaged in the prevention of criminal or antisocial behavior; and regional social service planning agencies. Establishments which raise funds on a contract basis are classified in Industry 7389. Civic, social, fraternal, and political organizations are included in Major Group 86. Industrial development consulting and planning is classified in Industry 8748. Philanthropic trusts and foundations which are not actually engaged in providing social welfare services are classified in Finance, Industry 6732.

Museums, Art Galleries, and Botanical and Zoological Gardens (SIC Major Group 84)

This major group includes commercial and noncommercial museums, art galleries, arboreta, and botanical and zoological gardens.

Museums and art galleries (SIC 8412)—Establishments primarily engaged in the commercial or noncommercial operation of museums and art galleries. Historical, cultural, and educational societies whose functions are primarily providing attractions for the public are included here. Art galleries or art dealers primarily selling to the general public are classified in Retail Trade, Industry 5999.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial museums and art galleries—Includes museums primarily supported by admissions, merchandise sales, and other sources except contributions, grants, etc.
2. Noncommercial museums and art galleries—Includes museums primarily supported by contributions, grants, etc.

Arboreta, botanical and zoological gardens (SIC 8422)—Establishments primarily engaged in the commercial or noncommercial operation of arboreta and botanical and zoological gardens.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial arboreta and botanical or zoological gardens—Includes arboreta primarily supported by admissions, merchandise sales, and other sources except contributions, grants, etc.
2. Noncommercial arboreta and botanical or zoological gardens—Includes arboreta primarily supported by contributions, grants, etc.

Selected Membership Organizations (SIC's 861, 862, 864, 869)

This group includes organizations operating on a membership basis for the promotion of the interests of their members. Also included are organizations which are not operated on a membership basis, but which promote the interests of a constituency or group of supporters. This group does not include business establishments operated by membership organizations, such as hotels open to the general public, golf and country clubs, fraternity and sorority houses, and credit unions. Such establishments are classified according to their primary activity.

Establishments of religious organizations operated for worship or for promotion of religious activities, such as churches, convents, and religious schools and missions, are classified in Industry 8661 and are out of scope of the censuses. Also excluded are Labor unions and similar labor organizations (Industry 8631) and Political organizations (Industry 8651).

Business associations (SIC 861)—Membership organizations engaged in promoting business interests of their members, such as better business bureaus, boards of trade, chambers of commerce, industrial standards committees, merchants' associations, real estate boards, and trade associations. Membership organizations formed to carry out a specific business function, such as common marketing of crops or joint advertising, are classified according to the function performed.

Professional membership organizations (SIC 862)—Membership organizations of professional persons formed for the advancement of the interests of their profession, such as bar associations, engineering associations, and scientific membership organizations.

Civic, social, and fraternal associations (SIC 864)—Membership organizations engaged in civic, social, or fraternal activities, such as alumni associations, citizens' associations, fraternities, scout organizations, singing societies, university clubs, veterans' organizations, youth associations, and consumer education and public advocacy groups (except organizations primarily engaged in research). Bars and restaurants owned and operated by organizations for use by members and guests only are also classified here. Hotels and lodging houses operated by organizations for use by members and their guests only, including fraternity and sorority houses, are classified in Industry 7041. Membership sports and recreation clubs are classified in Industry 7997. Homeowner, tenant, and condominium associations primarily engaged in managing real estate are classified in Real Estate, Industry 6531.

Membership organizations, n.e.c. (SIC 869)—Membership organizations, not elsewhere classified, such as athletic regulatory associations, automobile owners' associations, farm bureaus, historical clubs, and humane societies.

Engineering, Accounting, Research, Management, and Related Services (SIC Major Group 87)

This group includes establishments primarily engaged in providing engineering, architectural, and surveying services; accounting, auditing, and bookkeeping services; research, development, and testing services; and management and public relations services.

Engineering services (SIC 8711)—Establishments primarily engaged in providing professional engineering services. Establishments primarily providing and supervising their own engineering staff on temporary contract to other firms are included here. Establishments providing engineering, but not supervisory, personnel are classified in Industry 7363. Photogrammetric engineering services are classified in Industry 8713.

Architectural services (SIC 8712)—Establishments primarily engaged in providing professional architectural services. Landscape architectural services are classified in Agriculture, Industry 0781. Establishments primarily engaged in providing graphic arts and related design services are classified in Industry 7336, and those providing drafting services are classified in Industry 7389.

Surveying services (SIC 8713)—Establishments primarily engaged in providing professional land, water, and aerial surveying services.

Accounting, auditing, and bookkeeping services (SIC 8721)—Establishments primarily engaged in furnishing accounting, bookkeeping, and related auditing services. These establishments may use data processing and tabulating techniques as part of providing their services. However, establishments primarily engaged in providing data processing and tabulating services are classified in Industry 7374. Establishments providing income tax return preparation services, without also furnishing accounting, auditing, or bookkeeping services, are classified in Industry 7291.

Commercial physical and biological research (SIC 8731)—Establishments primarily engaged in physical and biological research and development on a contract or fee basis. Noncommercial research establishments (funded by endowments, grants, or contributions) are classified in Industry 8733. Separate establishments of aircraft, guided missile, or spacecraft manufacturers primarily engaged in research and development on these products are classified in Manufacturing, Major Group 37.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial physical research.
2. Commercial medical and biological research.

Commercial economic, sociological, and educational research (SIC 8732)—Establishments primarily engaged in performing business, marketing, opinion, and other economic, sociological, and educational research on a contract or fee basis. Noncommercial research establishments (funded by endowments, grants, or contributions) are classified in Industry 8733.

Noncommercial research organizations (SIC 8733)—Establishments primarily engaged in performing research into and dissemination of information for public health, education, or general welfare. These establishments primarily operate on funds from endowments, contributions, and grants. Establishments which fund such research, although the actual research may be contracted out to other establishments, are also classified here.

Testing laboratories (SIC 8734)—Establishments primarily engaged in providing testing services. Establishments performing clinical laboratory testing for the medical profession are classified in Industry 8071.

Management services (SIC 8741)—Establishments primarily engaged in furnishing general or specialized management services on a day to day basis and on a contract or fee basis. Establishments classified here do not provide operating staff. Management and operation of a business, where operating staff as well as management is provided, is classified according to the activity of the establishment managed. Construction management services are classified here.

Management consulting services (SIC 8742)—Establishments primarily engaged in furnishing operating counsel and assistance to managements of private, nonprofit, and public organizations. These establishments generally perform a variety of activities, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; information systems planning, evaluation, and selection; human resources policies and practices planning; and production scheduling and control planning.

Public relations services (SIC 8743)—Establishments primarily engaged in the preparation of materials, written or spoken, which are designed to promote the interests of their clients by attempting to influence the general public or other groups.

Facilities support management services (SIC 8744)—Establishments primarily engaged in furnishing personnel to perform a range of services in support of the operations of other establishments, or those engaged in providing a number of different continuing services, on a contract or fee basis, within other establishments. Establishments which provide management and staff to operate a business are classified according to the type of activity of the business. Establishments primarily providing one specialized service are classified in the specialized industry. Establishments primarily supplying temporary or continuing help (except agricultural) are classified in Industry 7363. Establishments which provide management services only (except agricultural) are classified in Industry 8741. Computer facilities management is classified in Industry 7376.

Business consulting services, n.e.c. (SIC 8748)—Establishments primarily engaged in furnishing business consulting services, not elsewhere classified, on a contract or fee basis. Included are agricultural, economic, educational, and systems engineering consultants as well as city planners and testing services (educational or personnel).

Services, Not Elsewhere Classified (SIC Major Group 89)

Establishments primarily providing services, not elsewhere classified, such as artists (excluding commercial and medical artists), authors, scientific consultants (working on their own account), inventors, lecturers, music arrangers, newspaper columnists, radio commentators, song writers, weather forecasters, and writers.

There is evidence that among small employer establishments (for which kind-of-business information is obtained from administrative records), many service establishments are classified incorrectly in this industry because there is insufficient information to determine the correct kind-of-business classification. Therefore, the published data probably overstate the number of establishments and level of activity for this category.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Scientific and related consulting services.
2. Other services, n.e.c.

APPENDIX B. General Questions and Instructions



U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

1987 CENSUS OF SERVICE INDUSTRIES

OMB APPROVAL NO. 0607-0553; EXPIRES 06/89

NOTICE — Response to this inquiry is required by law (title 13, U.S. Code). By the same law, your report to the Census Bureau is confidential. It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are immune from legal process.

Please complete this form and RETURN TO

BUREAU OF THE CENSUS
1201 East Tenth Street
Jeffersonville, IN 47134

DUE DATE: FEBRUARY 15, 1988

If filing by the due date causes an undue burden, a time extension request should be sent to the above address; please include your 11-digit Census File Number (CFN).

In correspondence pertaining to this report, please refer to this Census File Number (CFN)

Employer Identification (EI) Number

Please correct errors in name, address, and ZIP Code. ENTER street and number if not shown.

Item 1 — EMPLOYER IDENTIFICATION NUMBER

Is the Employer Identification (EI) Number shown in the label the SAME as that used for this establishment on its latest 1987 Employer's Quarterly Federal Tax Return, Treasury Form 941?

094 1 ☐ YES 2 ☐ NO — Enter current EI No. ☒

(9 digits)

Item 2 — PHYSICAL LOCATION OF ESTABLISHMENT

Answer items a, b, c, and d

NOTE: P.O. boxes or rural routes are not physical locations.

a. ☐ Same as shown in mailing label. If different, indicate change. ☒

NUMBER AND STREET

CITY, TOWN, VILLAGE, ETC.

STATE

ZIP CODE

b. Is this establishment physically located inside the legal boundaries of the city, town, village, etc.?

095 1 ☐ YES 2 ☐ NO 3 ☐ No legal boundaries 4 ☐ Don't know

c. Type of municipality where physically located

096 1 ☐ City, village, or borough 2 ☐ Town or township 3 ☐ Other or don't know

d. Name of county where physically located

Item 3 — OPERATIONAL STATUS

Number of months

002

a. How many months during 1987 did this firm or organization actively operate this establishment?

b. Mark (X) the ONE box which best describes this establishment at the end of 1987.

001 1 ☐ In operation

2 ☐ Temporarily or seasonally inactive

3 ☐ Ceased operation — Give date →

4 ☐ Sold or leased to another operator — Give date at right →

AND enter name, etc., below ☒

Figures only

Month	Day	Year

NAME OF NEW OWNER OR OPERATOR

NUMBER AND STREET

CITY

STATE

ZIP CODE

Item 4 — ORGANIZATIONAL STATUS

Mark (X) the ONE box which best describes this establishment during 1987.

003 1 ☐ Individual proprietorship 0 ☐ Corporation
2 ☐ Partnership 9 ☐ Other — Specify
5 ☐ Governmental — Specify

Item 5 — TAX STATUS

a. Is this establishment operated on a not-for-profit basis?

005 1 ☐ YES 2 ☐ NO — SKIP to item 6

b. Was all or part of the income of this establishment or organization exempt from Federal income taxes under section 501 or 521 of the Internal Revenue Code?

004 1 ☐ YES 2 ☐ NO

HOW TO REPORT DOLLAR FIGURES

Value figures may be reported in dollars or rounded to thousands.

Example: If a figure is \$1,125,628, report either

• Preferred Acceptable

Mil- lions (000)	Thou- sands (000)	Dol- lars (000)
1	125	628

Item 6 — DOLLAR VOLUME

If the answer to item 5b was "YES," skip to part b; otherwise, complete part a and skip to item 7.

a. OPERATING RECEIPTS (taxable) in 1987

Mil. Thou. Dol.

010

b. REVENUE and EXPENSES (tax-exempt) in 1987

(1) REVENUE

010

(2) EXPENSES (including payroll)

040

Item 7 — PAYROLL AND EMPLOYMENT

a. Payroll in 1987, before deductions

(1) Total ANNUAL payroll

Mil. Thou. Dol.

030

(2) FIRST QUARTER payroll (Jan. — Mar.)

031

b. Employment in 1987

Number of paid employees for the pay period including March 12, 1987 (include both full- and part-time employees)

Number

032

Item 8 — KIND OF BUSINESS OR ACTIVITY

Mark (X) the ONE box which best describes the business or activity that accounted for the MAJOR portion of this establishment's receipts or revenue in 1987.

(Categories appropriate to individual form)

PENALTY FOR FAILURE TO REPORT

CONTINUE ON PAGE 2 →

► (Items 9 through 16 (where applicable) vary by form and contain questions on data such as sources of receipts, hotel rooms, exported services, theater capacity, and personnel and payroll by type.)

The following items represent the last two items (although item numbers vary) and a section for remarks used on all forms.

NOTE Answer item 15 only if your Census File Number (CFN), shown in the address label of this report form, begins with a zero.

Item 15 – OWNERSHIP, CONTROL, AND LOCATIONS OF OPERATION

<p>a. Is this company owned or controlled by another company? 097 1 <input type="checkbox"/> YES 2 <input type="checkbox"/> NO</p>	→	<p>ENTER OWNING OR CONTROLLING COMPANY NAME, ADDRESS, AND ZIP CODE</p>	<p>El No. (9 digits)</p>
<p>b. Does this company own or control any other company or companies? 098 1 <input type="checkbox"/> YES 2 <input type="checkbox"/> NO</p>	→	<p>ENTER OWNED OR CONTROLLED COMPANY NAME, ADDRESS, AND ZIP CODE</p>	<p>El No. (9 digits)</p>
<p>c. How many establishments were operated under the El Number shown in the address label (or as corrected in item 1) at the end of 1987? _____</p>			<p style="text-align: right;">Number</p> <p style="text-align: center;">079</p>

If more than one, provide the **physical location** address and other information indicated below for each establishment. The headquarters location should be listed on line 1, followed by other locations. If book figures are not available, estimates are acceptable. Continue with the same format in REMARKS (or attach a separate sheet) if necessary.

	NAME, ADDRESS, AND ZIP CODE	1987	Mil.	Thou.	Dol.
1		Receipts or revenue	081		
		Annual payroll	082		
	KIND-OF-BUSINESS DESCRIPTION	Census use 088			
2		Receipts or revenue	081		
		Annual payroll	081		
	KIND-OF-BUSINESS DESCRIPTION	Census use 088			
3		Receipts or revenue	081		
		Annual payroll	082		
	KIND-OF-BUSINESS DESCRIPTION	Census use 088			

REMARKS — Please use this space for any explanations that may be essential in understanding your reported data.

► **Item 16 – CERTIFICATION** — This report is substantially accurate and has been prepared in accordance with instructions.

Name of person to contact regarding this report — <i>Print or type</i>				Period covered by this report →	FROM: Mo. Year	TO: Mo. Year
Telephone →	Area code	Number	Extension	Signature of authorized person	Date	

1987 CENSUS OF SERVICE INDUSTRIES

INSTRUCTIONS

This report should be completed and returned in the preaddressed envelope provided as soon as possible, but not later than February 15, 1988. If this report does not appear to apply to your kind of business or activity, describe your business or activity in item 8 and complete the remainder of the form as accurately as possible. In most cases, completion of this form will satisfy Census requirements and eliminate further correspondence. If additional information is needed, we will either write or telephone you.

If filing by February 15 causes an undue burden, or if you have any questions, please write to the **Bureau of the Census**, 1201 East Tenth Street, Jeffersonville, IN 47134. **Always include the Census File Number** (number following "CFN" in address label) in all correspondence.

This report should cover calendar year 1987. If book figures are not available, estimates are acceptable.

Dollar volume items should be rounded to the nearest thousand dollars as illustrated on the report form.

IF THIS COMPANY OR ORGANIZATION OPERATED MORE THAN ONE ESTABLISHMENT (LOCATION) AT THE END OF 1987 UNDER THE SAME EMPLOYER IDENTIFICATION (EI) NUMBER, enter the location of your headquarters establishment in item 2 and, beginning with item 3, REPORT THE COMBINED DATA FOR THE ENTIRE COMPANY. In the "Ownership, Control, and Locations of Operation" inquiry, provide information separately for each establishment, including the headquarters location.

This report form is designed for use also by individual establishments of multiestablishment companies. Consequently, the wording frequently refers to "establishment." If you are submitting a combined company report, you should read "establishment" to mean your entire company operated under this EI Number.

Item 2 — PHYSICAL LOCATION OF ESTABLISHMENT

Answers to the physical location question will be used in developing statistics on the economic activities of the state, county, city, village, etc., in which the establishment is located. For this reason, it is important that you indicate whether or not the mailing address shown in the label is also the physical location of the establishment. If the mailing address and the actual physical location are not the same, please provide the address of the actual physical location.

Item 4 — ORGANIZATIONAL STATUS

Indicate the legal form of organization used for tax purposes by the establishment. Mark (X) "governmental" if establishment is operated by or is under the control of a government entity or a board of directors either appointed by such an entity or publicly elected.

Item 5 — TAX STATUS

Sections 501 and 521 of the Internal Revenue Code are those sections under which the Internal Revenue Service may grant tax-exempt status to certain types of "not-for-profit" organizations, such as charitable, social welfare, educational, or research organizations.

Item 6 — DOLLAR VOLUME — TAXABLE ESTABLISHMENTS

OPERATING RECEIPTS

Include —

- Gross receipts from services provided, from the use of facilities, and from merchandise sold in 1987, whether or not payment was received in 1987.

- (For legal services, offices of physicians and other health practitioners, and architectural, engineering and surveying services only.) Payment received in 1987 from services provided, regardless of when such services were rendered.
- (For advertising agencies and other establishments operating on a commission basis.) Commissions, fees, and other operating income, NOT gross billings or sales.
- Fair sales value of merchandise marketed in 1987 under capital, finance, or "full payout" leases.
- Rental receipts from leasing of vehicles, equipment, instruments, tools, etc., marketed under operating leases.
- Total value of service contracts.
- Market value of compensation received in lieu of cash.
- Amounts received for work subcontracted to others.
- Dues and assessments from members and affiliates.

Exclude —

- Sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency.
- Rents from and receipts (gross, as well as this establishment's share) of departments or concessions which are operated by others.
- Sales of used equipment previously rented or leased to customers.
- Proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale).
- Income from interest, rental of real estate, dividends, contributions, and grants.
- Commissions from vending and amusement machine operators.
- Installment payments from leasing of vehicles, equipment, instruments, tools, etc., marketed under capital, finance, or "full payout" leases.
- Other nonoperating income (e.g., royalties, franchise fees).

Item 6 — DOLLAR VOLUME — TAX-EXEMPT ESTABLISHMENTS

REVENUE

Include —

- Gross revenue from services provided, from the use of facilities, and from merchandise sold in 1987, whether or not payment was received in 1987.
- Income from interest, dividends, gross contributions, gifts, and grants (whether or not restricted for use in operations), rents (including display space rentals and share of receipts from departments operated by other firms), and royalties.
- Dues and assessments from members and affiliates.
- Commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators).

- Net receipts from fundraising activities.
- Receipts from taxable business activities of tax-exempt establishments as covered by IRS Form 990T.

Exclude —

- Sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency.
- Proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale).
- Gross receipts of departments or concessions which are operated by others.
- Amounts transferred to operating funds from capital or reserve funds.

EXPENSES

Include —

- Payroll, employee benefits, interest and rent expenses, taxes, supplies used for operating, cost of merchandise sold, and other expenses allocated to operations during 1987.
- Contracted or purchased services.
- Fees paid to other organizations for fundraising.
- Depreciation expenses.

Exclude —

- Outlays for the purchase of real estate (land and buildings); for construction; for additions, major alterations, and improvements to existing facilities; and all other capital expenditures.
- Funds invested.
- Assessments (dues) paid to the parent or other chapters of the same organization.
- (For establishments engaged in raising funds.) Funds which are transferred to charities or other organizations.

Item 7 — PAYROLL AND EMPLOYMENT

Definitions are the same as those used on the Employer's Quarterly Federal Tax Return, Form 941, and as described in Circular E, Employer's Tax Guide.

a. Payroll

Include —

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 1987, whether or not subject to income or FICA tax.
- Salaries of officers and executives of a corporation.
- Salaries of members of a professional service organization or association (operating under state professional corporation statutes and filing a corporate Federal income tax return).

Exclude —

- Payments to or withdrawals by proprietors or partners of an unincorporated firm.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Payrolls of departments or concessions operated by other firms located in this establishment.

b. Employment

Include —

- All full-time and part-time employees on the payroll during the pay period including March 12, 1987.
- Salaried officers and executives of a corporation.
- Salaried members of a professional service organization or association (operating under state professional corporation statutes and filing a corporate Federal income tax return).
- Employees on paid sick leave, paid vacations, and paid holidays.

Exclude —

- Proprietors or partners of an unincorporated firm.
- Employees of departments or concessions operated by other firms located in this establishment.

OWNERSHIP, CONTROL, AND LOCATIONS OF OPERATION

- Indicate whether ANOTHER company owns more than 50 percent of the voting stock or has the power to control the management and policies of this company.

MARK "NO" if —

- This company has a franchise entitling it to use a trade name but is not owned or controlled by the franchisor.
 - This company has one or more leased departments in an establishment owned by another company, but the other company (lessor) does not own or control the department(s).
 - This company is engaged in the management of a business owned by others.
- Indicate whether this company owns more than 50 percent of the voting stock or has the authority to direct or cause the direction of management and policies of any subsidiary and/or affiliate. If YES, report the owned or controlled company.
 - Include all selling and service locations and any other facilities such as warehouses, administrative offices, etc., in operation at the end of 1987. Establishments with no paid employees are not considered separate establishments. If operating more than one establishment, list the headquarters location first. The sum of the receipts/revenue and annual payroll reported for the individual establishments should equal the corresponding entries in items 6 and 7a(1). If employees worked at more than one location, report them at the one where they spent most of their working time.

APPENDIX C.

Kind-of-Business Titles and Reporting-Form Numbers

[Listed below are service industries kind-of-business titles and their corresponding reporting-form numbers. Requests for copies of any of these forms, including the inquiries used to classify establishments by kind of business, should be directed to the Business Division, Bureau of the Census, Washington, DC 20233]

1987 SIC code	Title	Reporting form CB-	1987 SIC code	Title	Reporting form CB-
70	HOTELS, ROOMING HOUSES, CAMPS, AND OTHER LODGING PLACES		75	AUTOMOTIVE REPAIR, SERVICES, AND PARKING	
7011 pt.	Hotels, 25 guestrooms or more	7001	7513 pt.	Truck rental, without drivers	7501
7011 pt.	Hotels, less than 25 guestrooms	7001	7513 pt.	Truck leasing, except finance leasing	7501
7011 pt.	Motels, tourist courts	7001	7514	Passenger car rental, without drivers	7501
7011 pt.	Motor hotels	7001	7515	Passenger car leasing, except finance leasing	7501
			7519	Utility trailer and recreational vehicle rental	7501
702	Rooming and boarding houses	7002	7521 pt.	Parking lots	7502
7032	Sporting and recreational camps	7002	7521 pt.	Parking structures	7502
7033	Recreational vehicle parks and campsites	7002	7532 pt.	Top and body repair shops	7503
704	Organization hotels and lodging houses, on membership basis	7002	7532 pt.	Paint shops	7503
			7533	Automotive exhaust system repair shops	7503
			7534	Tire retreading and repair shops	7503
			7536	Automotive glass replacement shops	7503
			7537	Automotive transmission repair shops	7503
			7538 pt.	General automotive repair shops, except diesel	7503
			7538 pt.	Diesel repair shops	7503
72	PERSONAL SERVICES		7539 pt.	Radiator repair	7503
7211	Power laundries, family and commercial	7201	7539 pt.	Brake, front end, and wheel alignment	7503
7212	Garment pressing, and agents for laundries and drycleaners	7201	7539 pt.	Carburetor repair shops	7503
7213	Linen supply	7201	7539 pt.	Electrical repair shops	7503
7215 pt.	Coin-operated laundries and drycleaning	7201	7539 pt.	Other automotive repair shops, n.e.c.	7503
7215 pt.	Coin-operated laundry machine routes	7201	7542	Cuwashes	7503
7216	Drycleaning plants, except rug cleaning	7201	7549 pt.	Lube shops	7503
7217	Carpet and upholstery cleaning	7201	7549 pt.	Other automotive services, n.e.c.	7503
7218	Industrial laundries	7201			
7219 pt.	Diaper service	7202	76	MISCELLANEOUS REPAIR SERVICES	
7219 pt.	Seamstresses and dressmaking services	7202	7622	Radio and television repair shops	7600
7219 pt.	Other laundry services, n.e.c.	7201	7623	Refrigeration and air-conditioning service and repair shops	7600
			7629	Electrical and electronic repair shops, n.e.c.	7600
722	Photographic studios, portrait	7303	763	Watch, clock, and jewelry repair	7600
723	Beauty shops	7202	764	Reupholstery and furniture repair	7600
724	Barber shops	7202	7692	Welding repair	7600
725	Shoe repair shops and shoeshine parlors	7202	7694	Armature rewinding shops	7600
726	Funeral service and crematories	7202	7699 pt.	Farm machinery and equipment repair shops	7600
7291	Tax return preparation services	7202	7699 pt.	Lawnmower and other small engine repair	7600
7299 pt.	Health-related personal services	7202	7699 pt.	Sewer and septic tank cleaning services	7600
7299 pt.	Other personal services, n.e.c.	7202	7699 pt.	Other repair and related services, n.e.c.	7600
73	BUSINESS SERVICES		78	MOTION PICTURES	
7311	Advertising agencies	7301	7812 pt.	Motion picture production, except for television	7801
7312	Outdoor advertising services	7301	7812 pt.	Motion picture and tape production for television	7801
7313	Radio, television, publishers' advertising representatives	7301	7819	Services allied to motion picture production	7801
7319	Advertising, n.e.c.	7301	7822 pt.	Motion picture film exchanges	7801
			7822 pt.	Film and tape distribution for television	7801
7322	Adjustment and collection services	7302	7829	Services allied to motion picture distribution	7801
7323 pt.	Mercantile reporting services	7302	7832	Motion picture theaters, except drive-in	7802
7323 pt.	Consumer credit reporting services	7302	7833	Drive-in motion picture theaters	7802
			7841	Video tape rental	7307
7331	Direct mail advertising services	7303			
7334 pt.	Blueprinting and photocopying services	7303	79	AMUSEMENT AND RECREATION SERVICES, EXCEPT MOTION PICTURES AND MUSEUMS	
7334 pt.	Duplicating services, except printing	7303	791 pt.	Public dance halls or ballrooms	7903
7335	Commercial photography	7303	791 pt.	Dance schools, including children's and professionals'	7903
7336 pt.	Commercial art	7303	7922 pt.	Producers of live theatrical productions	7901
7336 pt.	Graphic arts and related design	7303	7922 pt.	Producers of radio and television shows, except tape	7901
			7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, booking agents	7901
7338	Secretarial and court reporting services	7303	7922 pt.	Other theatrical services	7901
			7929 pt.	Dance groups and artists	7901
7342	Disinfecting and pest control services	7304	7929 pt.	Symphony orchestras, opera companies, and chamber music organizations	7901
7349 pt.	Window cleaning	7304	7929 pt.	Other music groups and artists	7901
7349 pt.	Other building cleaning and maintenance services, n.e.c.	7304		Other entertainers and entertainment groups	7901
7352	Medical equipment rental and leasing	7307	7933	Bowling centers	7902
7353 pt.	Leasing and rental of heavy construction equipment without operators	7307	7941 pt.	Baseball clubs	7902
7353 pt.	Rental of heavy construction equipment with operators	7307	7941 pt.	Football clubs	7902
7359 pt.	Equipment rental	7307	7941 pt.	Other professional sports clubs	7902
7359 pt.	Equipment leasing, except finance leasing	7307	7948 pt.	Managers and promoters	7902
			7948 pt.	Auto racetrack operation	7902
7361	Employment agencies	7305	7948 pt.	Horse racetrack operation	7902
7363 pt.	Temporary help supply	7305	7948 pt.	Dog racetrack operation	7902
7363 pt.	Help supply, except temporary	7305	7948 pt.	Racing stables and racing, n.e.c.	7902
			7991 pt.	Physical fitness centers, except gymnasiums and athletic clubs	7202
7371	Computer programming services	7306	7991 pt.	Membership gymnasiums and athletic clubs	7903
7372	Prepackaged software	7306	7991 pt.	Nonmembership gymnasiums and athletic clubs	7903
7373	Computer integrated systems design	7306	7992	Public golf courses	7903
7374	Computer processing and data preparation and processing services	7306	7993	Coin-operated amusement devices	7903
7375	Information retrieval services	7306	7996	Amusement parks	7902
7376	Computer facilities management services	7306	7997	Membership sports and recreation clubs	7903
7377	Computer rental and leasing	7306			
7378	Computer maintenance and repair	7306	7999 pt.	Concession operators of amusement devices and rides	7903
7379	Computer related services, n.e.c.	7306	7999 pt.	Carnivals and circuses	7903
			7999 pt.	Fairs	7903
7381 pt.	Detective agencies and guard services	7310	7999 pt.	Billiard and pool establishments	7903
7381 pt.	Armored car services	7310	7999 pt.	Roller skating rinks	7903
7382	Security systems services	7310	7999 pt.	Ice skating rinks	7903
7383	News syndicates	7310	7999 pt.	Other amusement and recreation services, n.e.c.	7903
7384 pt.	Photofinishing laboratories, except "one-hour" (mini) labs	7303			
7384 pt.	One-hour (mini) photofinishing labs	7303			
7389 pt.	Sign painting shops	7310			
7389 pt.	Interior designing	7310			
7389 pt.	Telephone answering services	7310			
7389 pt.	Water softening services	7310			
7389 pt.	Packaging and labeling services	7310			
7389 pt.	Trading stamp services	7310			
7389 pt.	Miscellaneous business services, n.e.c.	7310			

1987 SIC code	Title	Reporting form CB-	1987 SIC code	Title	Reporting form CB-
80	HEALTH SERVICES		83	SOCIAL SERVICES	
801 pt.	Offices of doctors of medicine	8001	832	Individual and family social services	8300
801 pt.	Clinics of doctors of medicine	8006	833	Job training and vocational rehabilitation services	8300
802 pt.	Offices of dentists	8002	835	Child day care services	8300
802 pt.	Clinics of dentists	8006	836	Residential care	8300
803	Offices and clinics of doctors of osteopathy	8001	839	Social services, n.e.c.	8300
8041	Offices and clinics of chiropractors	8001			
8042	Offices and clinics of optometrists	8001	84	MUSEUMS, ART GALLERIES, AND BOTANICAL AND ZOOLOGICAL GARDENS	
8043	Offices and clinics of podiatrists	8001			
8049	Offices and clinics of health practitioners, n.e.c.	8001			
8051	Skilled nursing care facilities	8003	8412 pt.	Commercial museums and art galleries	8400
8052	Intermediate care facilities	8003	8412 pt.	Noncommercial museums and art galleries	8400
8059	Nursing and personal care facilities, n.e.c.	8003	8422 pt.	Commercial arboreta and botanical or zoological gardens	8400
8062	General medical and surgical hospitals	8004	8422 pt.	Noncommercial arboreta and botanical or zoological gardens	8400
8063	Psychiatric hospitals	8004			
8069	Specialty hospitals, except psychiatric	8004	86	SELECTED MEMBERSHIP ORGANIZATIONS	
8071	Medical laboratories	8005	861	Business associations	8600
8072	Dental laboratories	8005	862	Professional membership organizations	8600
8082	Home health care services	8006	864	Civic, social, and fraternal associations	8600
8092	Kidney dialysis centers	8006	869	Membership organizations, n.e.c.	8600
8093	Specialty outpatient facilities, n.e.c.	8006			
8099	Health and allied services, n.e.c.	8006	87	ENGINEERING, ACCOUNTING, RESEARCH, MANAGEMENT, AND RELATED SERVICES	
81	LEGAL SERVICES		8711	Engineering services	8901
			8712	Architectural services	8901
			8713	Surveying services	8901
81 pt.	Offices of lawyers	8100	8721	Accounting, auditing, and bookkeeping services	8902
81 pt.	Legal aid societies and similar legal services	8100	8731 pt.	Commercial physical research	7308
			8731 pt.	Commercial medical and biological research	7308
			8732	Commercial economic, sociological, and educational research	7308
			8733	Noncommercial research organizations	7308
			8734	Testing laboratories	7308
823, 4, 9	SELECTED EDUCATIONAL SERVICES		8741	Management services	7309
			8742	Management consulting services	7309
			8743	Public relations services	7309
823	Libraries	8200	8744	Facilities support management services	7309
8243	Data processing schools	8200	8748	Business consulting services, n.e.c.	7309
8244	Business and secretarial schools	8200			
8249 pt.	Correspondence schools	8200	89	SERVICES, N.E.C.	
8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.	8200	899 pt.	Scientific and related consulting services	8903
829	Schools and educational services, n.e.c.	8200	899 pt.	Other services, n.e.c.	8903

APPENDIX D.

Metropolitan Statistical Areas

[Titles and definitions shown for MSA's, PMSA's, and CMSA's are those established by the Office of Management and Budget, as of June 30, 1987]

IOWA

Cedar Rapids, IA MSA

Linn County, IA

Davenport-Rock Island-Moline, IA-IL MSA

Henry County, IL

Rock Island County, IL

Scott County, IA

Des Moines, IA MSA

Dallas County, IA

Polk County, IA

Warren County, IA

Dubuque, IA MSA

Dubuque County, IA

Iowa City, IA MSA

Johnson County, IA

Omaha, NE-IA MSA

Pottawattamie County, IA

Douglas County, NE

Sarpy County, NE

Washington County, NE

Sioux City, IA-NE MSA

Woodbury County, IA

Dakota County, NE

Waterloo-Cedar Falls, IA MSA

Black Hawk County, IA

Bremer County, IA

APPENDIX E.

Percent of Receipts/Revenue Based on Administrative Records and Estimation for the State: 1987

Table E-1. Firms Subject to Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A]

1987 SIC code	Kind of business or operation	Percent of receipts\$—		1987 SIC code	Kind of business or operation	Percent of receipts\$—	
		From administra- tive records¹	Estimated²			From administra- tive records¹	Estimated²
	Total	1	1	73	Business services—Con.		
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	1	1	737	Computer programming, data processing, and other computer related services	0	3
7011	Hotels and motels	1	1	7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	0	2
7011 pt.	Hotels	0	0	7371	Computer programming services	0	2
7011 pt.	Hotels, 25 guestrooms or more	0	0	7372	Prepackaged software	0	2
7011 pt.	Hotels, less than 25 guestrooms	2	2	7373	Computer integrated systems design	0	0
7011 pt.	Motels, motor hotels, and tourist courts	2	1	7374, 5, 6	Data processing services	0	3
7011 pt.	Motels, tourist courts	2	2	7374, 5	Computer processing, information retrieval	0	3
7011 pt.	Motor hotels	0	0	7376	Computer facilities management services	0	3
702, 3	Other lodging places	2	1	7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	0	1
702	Rooming and boarding houses	2	3	7377	Computer rental and leasing	1	6
703	Camps and recreational vehicle parks	2	0	7378	Computer maintenance and repair	(D)	(D)
72	Personal services	1	1	7379	Computer related services, n.e.c.	(D)	(D)
721	Laundry, cleaning, and garment services	1	2	738	Miscellaneous business services	1	1
7211	Power laundries, family and commercial*	(D)	(D)	7381, 2	Detective agencies and protective services	1	1
7213	Linen supply*	(D)	(D)	7381	Detective, guard, and armored car services	1	0
7215	Coin-operated laundries and drycleaning	3	1	7382	Security systems services	1	3
7216	Drycleaning plants, except rug cleaning*	1	2		News syndicates	(D)	(D)
7217	Carpet and upholstery cleaning	1	2	7383	Photofinishing laboratories*	(D)	(D)
7218	Industrial laundries	0	2	7384	Business services, n.e.c.	1	1
7212, 9	Other laundry, cleaning, and garment services*	(D)	(D)		Sign painting shops	(D)	(D)
7212	Garment pressing, and agents for laundries and drycleaners	(D)	(D)	7389 pt.	Interior designing	5	1
7219	Laundry and garment services, n.e.c.*	6	2	7389 pt.	Telephone answering services	4	1
7219 pt.	Diaper and other laundry services, n.e.c.*	(D)	(D)	7389 pt.	Other business services	(D)	(D)
7219 pt.	Seamstresses and dressmaking services	(D)	(D)	7389 pt.			
722	Photographic studios, portrait	2	1	75	Automotive repair, services, and parking	2	2
723, 4	Beauty and barber shops	2	1	751	Automotive rental and leasing, without drivers	0	3
723	Beauty shops	2	1	7513	Truck rental and leasing, without drivers	0	3
724	Barber shops	3	1	7514, 5	Passenger car rental and leasing, without drivers	0	1
725	Shoe repair shops and shoeshine parlors	2	2	7519	Utility trailer and recreational vehicle rental	0	3
726	Funeral service and crematories	1	1	752	Automobile parking	0	0
729	Miscellaneous personal services	2	1	752 pt.	Parking lots	0	1
7291	Tax return preparation services	2	1	752 pt.	Parking structures	0	0
7299	Miscellaneous personal services, n.e.c.	2	1	753	Automotive repair shops	2	1
73	Business services	0	1	7532	Top, body, and upholstery repair shops and paint shops	2	1
731	Advertising	0	0	7532 pt.	Top and body repair shops	2	1
7311	Advertising agencies	0	0	7532 pt.	Paint shops	4	1
7312	Outdoor advertising services	2	0	7538	General automotive repair shops	3	1
7313	Radio, television, publishers' advertising representatives	0	0	7538 pt.	General automotive repair shops, except diesel	3	1
7319	Advertising, n.e.c.	0	1	7538 pt.	Diesel repair shops	3	0
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	1	1	7533, 4, 6, 7, 9	Other automotive repair shops	2	1
7322	Adjustment and collection services	1	1	7533	Automotive exhaust system repair shops	1	0
7323	Credit reporting services	1	1	7534	Tire retreading and repair shops	1	1
733	Mailing, reproduction, commercial art and photography, and stenographic services	0	2	7536	Automotive glass replacement shops	1	1
7331	Direct mail advertising services	0	3	7537	Automotive transmission repair shops	2	1
7334	Photocopying and duplicating services	1	0	7539	Automotive repair shops, n.e.c.	3	2
7334 pt.	Blueprinting and photocopying services	(D)	(D)	7539 pt.	Radiator repair	2	3
7334 pt.	Duplicating services, except printing	(D)	(D)	7539 pt.	Brake, front end, and wheel alignment	5	0
7338	Secretarial and court reporting services	1	2	7539 pt.	Automotive electrical and fuel system services	1	2
7335, 6	Commercial photography, art, and graphics	2	0	754	Other automotive repair shops, n.e.c.	2	2
7335	Commercial photography	1	0	7542	Automotive services, except repair	1	1
7336	Commercial art and graphic design	2	0	7549	Carwashes	2	1
734	Services to dwellings and other buildings	1	1	76	Automotive services, except repair and carwashes	1	0
7342	Disinfecting and pest control services	1	1	762	Miscellaneous repair services	3	1
7349	Building cleaning and maintenance services, n.e.c.	2	1	7622	Electrical repair shops	2	0
7349 pt.	Window cleaning	6	0	7623, 9	Radio and television repair shops	4	1
7349 pt.	Other building cleaning and maintenance services, n.e.c.	1	1	7623	Other electrical and electronic repair shops	2	0
735	Miscellaneous equipment rental and leasing	0	0	7629	Refrigeration and air-conditioning service and repair shops	2	0
7352	Medical equipment rental and leasing	0	0	763	Electrical and electronic repair shops, n.e.c.	1	0
7353	Heavy construction equipment rental and leasing	3	0	764	Watch, clock, and jewelry repair	3	0
7359	Equipment rental and leasing, n.e.c.	0	0	769	Reupholstery and furniture repair	2	2
736	Personnel supply services	0	0	7692	Miscellaneous repair shops and related services	3	1
7361	Employment agencies	0	1	7694	Welding repair	6	1
7363	Help supply services	0	0	7699	Armature rewinding shops	3	2
					Repair shops and related services, n.e.c.	3	1

See footnotes at end of table.

Table E-1. Firms Subject to Federal Income Tax—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A]

1987 SIC code	Kind of business or operation	Percent of receipts†—		1987 SIC code	Kind of business or operation	Percent of receipts†—	
		From administra- tive records¹	Estimated²			From administra- tive records¹	Estimated²
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	1	1	80	Health services—Con.		
781, 2	Motion picture production, distribution, and services	0	0	805	Nursing and personal care facilities	0	1
783	Motion picture theaters	0	0	8051	Skilled nursing care facilities	0	0
7832	Motion picture theaters, except drive-in	0	0	8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	0	3
7833	Drive-in motion picture theaters	0	1	8052	Intermediate care facilities	0	3
784	Video tape rental	1	2	8059	Nursing and personal care facilities, n.e.c.	1	4
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	0	2	806	Hospitals	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	0	2	8062	General medical and surgical hospitals	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	0	2	8063	Psychiatric hospitals	0	0
793	Bowling centers	3	2	8069	Specialty hospitals, except psychiatric	0	0
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	1	1	807, 8, 9	Other health services	1	1
794	Commercial sports	0	0	807	Medical and dental laboratories	0	0
7941	Professional sports clubs and promoters	(D)	(D)	8071	Medical laboratories	0	0
7948	Racing, including track operation	(D)	(D)	8072	Dental laboratories	1	0
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	2	1	808	Home health care services	0	1
791	Dance studios, schools, and halls	1	0	809	Miscellaneous health and allied services, n.e.c.	1	1
7991	Physical fitness facilities	2	1	8092	Kidney dialysis centers	(D)	(D)
7992	Public golf courses	1	1	8093	Specialty outpatient facilities, n.e.c.	1	1
7993	Coin-operated amusement devices	1	0	8099	Health and allied services, n.e.c.	(D)	(D)
7996	Amusement parks	0	0	81	Legal services -----	3	1
7997	Membership sports and recreation clubs	3	1	823, 4, 9	Selected educational services -----	1	1
7999, 84	Amusement and recreation services, including museums, n.e.c.	2	1	823	Libraries	0	9
7999 pt.	Concession operators of amusement devices and rides	1	2	824	Vocational schools	0	0
7999 pt.	Carnivals, circuses, and fairs	5	2	829	Schools and educational services, n.e.c.	1	1
7999 pt.	Billiard and pool establishments	6	0	83	Social services -----	2	2
7999 pt., 84	Other recreation and amusements, including museums	2	1	835	Child day care services	2	2
80	Health services -----	1	1	832, 3, 6, 9	Other social services	1	2
801	Offices and clinics of doctors of medicine	1	1	87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	1	2
801 pt.	Offices of doctors of medicine	1	1	871	Engineering, architectural, and surveying services	0	0
801 pt.	Clinics of doctors of medicine	1	0	8711	Engineering services	0	0
802	Offices and clinics of dentists	3	1	8712	Architectural services	1	0
802 pt.	Offices of dentists	3	1	8713	Surveying services	3	1
802 pt.	Clinics of dentists	0	0	872	Accounting, auditing, and bookkeeping services	1	0
803	Offices and clinics of doctors of osteopathy	(D)	(D)	873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	0	7
804	Offices and clinics of other health practitioners	3	1	8731	Commercial physical and biological research	0	5
8041	Offices and clinics of chiropractors	3	2	8732	Commercial economic, sociological, and educational research	0	7
8042	Offices and clinics of optometrists	2	1	8734	Testing laboratories	0	1
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	3	1	874	Management and public relations services	1	2
8043	Offices and clinics of podiatrists	5	1	8741	Management services	0	2
8049	Offices and clinics of health practitioners, n.e.c.	2	0	8742	Management consulting services	3	2
				8743	Public relations services	(D)	(D)
				8744	Facilities support management services	(D)	(D)
				8748	Business consulting services, n.e.c.	1	4
				89	Services, n.e.c. -----	2	1

† Coverage symbols: 0—Less than 10 percent; 1—10 to 19 percent; 2—20 to 29 percent; 3—30 to 39 percent; 4—40 to 49 percent; 5—50 to 59 percent; 6—60 to 69 percent; 7—70 to 79 percent; 8—80 to 89 percent; 9—90 percent or more.

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records or on industry averages.

Table E-2. Firms Exempt From Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A]

1987 SIC code	Kind of business or operation	Percent of revenue‡—		1987 SIC code	Kind of business or operation	Percent of revenue‡—	
		From administra- tive records¹	Estimated²			From administra- tive records¹	Estimated²
	Total -----	0	0	83	Social services -----	1	1
7032, 704	Camps and membership lodging -----	(D)	(D)	835	Child day care services -----	1	2
792,	Selected amusement, recreation, and related services -----	1	0	832, 3, 6, 9	Other social services -----	1	1
7991 pt.,				832	Individual and family social services -----	1	3
7997,				833	Job training and vocational rehabilitation services -----	1	1
7999 pt.,				836	Residential care -----	0	0
84				839	Social services, n.e.c. -----	1	0
8011 pt.;	Selected health services -----	0	0	861, 2, 4, 9	Selected membership organizations -----	1	1
8021 pt.;				861	Business associations -----	1	0
805, 6,				864	Civic, social, and fraternal associations -----	2	2
8, 9				862, 9	Other membership organizations -----	1	1
8011 pt.,							
8021 pt.	Clinics of doctors of medicine and dentists -----	0	1	873, 4 ex.	Research, testing, and consulting services, except facilities support management services -----	(D)	(D)
805	Nursing and personal care facilities -----	0	0	8744			
806	Hospitals -----	0	0				
808, 9	Other health services -----	1	0				
81	Legal aid societies and similar legal services -----	0	0	873	Research, development, and testing services -----	1	0
823, 4, 9	Selected educational services -----	(D)	(D)	874 ex.	Management and public relations services, except facilities support management services -----	(D)	(D)
				8744			

‡ Coverage symbols: 0—Less than 10 percent; 1—10 to 19 percent; 2—20 to 29 percent; 3—30 to 39 percent; 4—40 to 49 percent; 5—50 to 59 percent; 6—60 to 69 percent; 7—70 to 79 percent; 8—80 to 89 percent; 9—90 percent or more.

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records or on industry averages.

APPENDIX F.

Geographic Notes

IOWA

Carlisle is in Polk and Warren Counties.

Clear Lake name changed from Clear Lake City in September 1985.

Dyersville is in Delaware and Dubuque Counties.

Forest City is in Hancock and Winnebago Counties.

Sheldon is in O'Brien and Sioux Counties.

Shenandoah is in Fremont and Page Counties.

Wilton is in Cedar and Muscatine Counties.

APPENDIX G.

Establishments in Business Any Time During Year and Establishments in Business at End of Year Based on 1972 Standard Industrial Classifications for the State: 1987 and 1982

Table G-1. Firms Subject to Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments in business—			
			Any time during year		At end of year	
			1987	1982	1987	1982
		Total, except hospitals -----	16 384	15 467	15 300	14 591
70	70 ex. 704	Hotels, rooming houses, camps, and other lodging places -----	518	605	473	553
7011	7011	Hotels and motels -----	479	545	435	498
7011 pt.	7011 pt.	Hotels -----	158	129	139	115
7011 pt.	7011 pt.	Hotels, 25 guestrooms or more -----	107	78	93	70
7011 pt.	7011 pt.	Hotels, less than 25 guestrooms -----	51	51	46	45
7011 pt.	7011 pt.	Motels, motor hotels, and tourist courts -----	321	416	296	383
7011 pt.	7011 pt.	Motels, tourist courts -----	278	389	254	360
7011 pt.	7011 pt.	Motor hotels -----	43	27	42	23
702, 3, 4	702, 3	Other lodging places -----	39	(NC)	38	(NC)
702, 4	702	Rooming, boarding, and membership lodging -----	16	(NC)	15	(NC)
703	703	Camps and recreational vehicle parks -----	23	25	23	24
72	72, 7352, 7991 pt.	Personal services -----	2 777	2 715	2 567	2 544
721	721 ex. 7219 pt.	Laundry, cleaning, and garment services, except seamstresses and dressmaking services -----	443	466	419	437
7211	7211	Power laundries, family and commercial* -----	18	21	18	19
7212	7212	Garment pressing, and agents for laundries and drycleaners -----	17	8	13	7
7213	7213	Linen supply* -----	3	6	3	6
7215	7215	Coin-operated laundries and drycleaning -----	108	134	101	124
7216	7216	Drycleaning plants, except rug cleaning* -----	194	210	185	202
7217	7217	Carpet and upholstery cleaning -----	62	49	60	44
7218	7218	Industrial launderers* -----	26	18	24	18
7214, 9	7219 pt.	Diaper and other laundry services, n.e.c.* -----	15	20	15	17
722	722	Photographic studios, portrait -----	156	152	148	147
723, 4	723, 4	Beauty and barber shops -----	1 368	1 394	1 263	1 306
723	723	Beauty shops -----	1 298	1 303	1 200	1 220
724	724	Barber shops -----	70	91	63	86
725	725	Shoe repair shops and shoeshine parlors -----	29	26	27	25
726	726	Funeral service and crematories -----	388	387	371	376
729	729, 7219 pt., 7352, 7991 pt.	Miscellaneous personal services -----	393	290	339	253
73	73 ex. 7352; 784; 8731, 2, 4; 874	Business services -----	2 379	1 782	2 210	1 671
731	731	Advertising -----	128	119	121	111
7311	7311	Advertising agencies -----	96	90	90	82
7312	7312	Outdoor advertising services -----	11	11	11	11
7313	7313	Radio, television, publishers' advertising representatives -----	9	9	9	9
7319	7319	Advertising, n.e.c. -----	12	9	11	9
732	732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	80	87	74	82
7331	7331	Direct mail advertising services -----	24	25	23	22
7332	7334 pt.	Blueprinting and photocopying services -----	28	16	27	15
7333	7335, 6	Commercial photography, art, and graphics -----	70	54	67	53
7339	7334 pt., 7338	Stenographic services; and reproduction services, n.e.c. -----	42	31	38	29
734	734	Services to dwellings and other buildings -----	456	335	425	310
7341	7349 pt.	Window cleaning -----	12	10	12	10
7342	7342	Disinfecting and pest control services -----	83	58	81	57
7349	7349 pt.	Other building cleaning and maintenance services, n.e.c. -----	361	267	332	243
736	736, 8744	Personnel supply services -----	142	109	132	102
7361	7361	Employment agencies -----	59	55	53	49
7362	7363	Help supply services -----	81	54	77	53
7369	8744	Facilities support management services -----	2	-	2	-

See footnotes at end of table.

Table G-1. Firms Subject to Federal Income Tax—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments in business—			
			Any time during year		At end of year	
			1987	1982	1987	1982
73	73 ex. 7352; 784; 8731, 2, 4; 874	Business services—Con.				
737	737	Computer programming, data processing, and other computer related services	212	136	201	127
7372	7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	109	53	102	46
7374	7374, 5, 6	Data processing services	55	56	54	54
7379	7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	48	27	45	27
7391	8731	Commercial physical and biological research	10	8	7	8
7392	8732, 874 ex. 8744	Management, consulting, and public relations services	366	264	342	246
7393	7381, 2	Detective agencies and protective services	76	80	70	75
7394	735 ex. 7352, 784	Equipment rental and leasing services	330	154	298	148
7395	7384	Photofinishing laboratories*	52	28	48	26
7397	8734	Testing laboratories	19	21	18	21
7399 pt.	7389 pt.	Sign painting shops	17	12	15	11
7399 pt.	7389 pt.	Interior designing	26	14	22	13
7399 pt.	7389 pt.	Telephone answering services	19	21	17	21
735, 7396, 7399 pt.	7383, 7389 pt.	Other business services, n.e.c.	282	268	265	251
75	75	Automotive repair, services, and parking	1 751	1 628	1 636	1 526
751	751	Automotive rental and leasing, without drivers	124	122	119	113
752	752	Automobile parking	48	54	44	49
7523	752 pt.	Parking lots	36	44	32	40
7525	752 pt.	Parking structures	12	10	12	9
753	753	Automotive repair shops	1 392	1 307	1 298	1 233
7531	7532 pt.	Top and body repair shops	446	467	417	439
7534	7534	Tire retreading and repair shops	20	17	19	16
7535	7532 pt.	Paint shops	14	21	13	20
7538	7538	General automotive repair shops	654	557	611	529
7538 pt.	7538 pt.	General automotive repair shops, except diesel	583	497	543	469
7538 pt.	7538 pt.	Diesel repair shops	71	60	68	60
7539 pt.	7533	Automotive exhaust system repair shops	77	53	73	52
7539 pt.	7536	Automotive glass replacement shops	39	27	34	26
7539 pt.	7537	Automotive transmission repair shops	42	50	38	46
7539 pt.	7539 pt.	Radiator repair	43	38	37	37
7539 pt.	7539 pt.	Brake, front end, and wheel alignment	23	32	23	28
7539 pt.	7539 pt.	Automotive electrical and fuel system services	25	30	24	28
7539 pt.	7539 pt.	Other automotive repair shops, n.e.c.	9	15	9	12
754	754	Automotive services, except repair	187	145	175	131
7542	7542	Carwashes	122	98	114	88
7549	7549	Automotive services, except repair and carwashes	65	47	61	43
76	76	Miscellaneous repair services	774	770	724	723
762	762	Electrical repair shops	183	213	171	201
7622	7622	Radio and television repair shops	66	100	63	91
7623, 9	7623, 9	Other electrical and electronic repair shops	117	113	108	110
7623	7623	Refrigeration and air-conditioning service and repair shops	26	38	25	38
7629	7629	Electrical and electronic repair shops, n.e.c.	91	75	83	72
763	763	Watch, clock, and jewelry repair	13	13	13	9
764	764	Reupholstery and furniture repair	67	62	63	56
769	769	Miscellaneous repair shops and related services	511	482	477	457
7692	7692	Welding repair	124	124	117	117
7694	7694	Armature rewinding shops	50	55	49	53
7699	7699	Repair shops and related services, n.e.c.	337	303	311	287
78, 79	78 ex. 784; 79 ex. 7991 pt.; 84	Amusement and recreation services, including motion pictures	943	1 064	861	980
781, 2	781, 2	Motion picture production, distribution, and services	32	26	28	25
783	783	Motion picture theaters	150	197	134	183
7832	7832	Motion picture theaters, except drive-in	128	154	115	142
7833	7833	Drive-in motion picture theaters	22	43	19	41
791	791	Dance studios, schools, and halls	59	57	54	55
792	792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	33	41	28	39
7922	7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	6	6	6	6
7929	7929	Bands, orchestras, actors, and other entertainers and entertainment groups	27	35	22	33
793	793, 7999 pt.	Bowling centers, and billiard and pool establishments	215	253	191	238
7932	7999 pt.	Billiard and pool establishments	13	28	11	26
7933	793	Bowling centers	202	225	180	212
794	794	Commercial sports	28	20	27	19
7941	7941	Professional sports clubs and promoters	7	7	7	7
7948	7948	Racing, including track operation	21	13	20	12
7992	7992	Public golf courses	42	41	41	38

See footnotes at end of table.

Table G-1. **Firms Subject to Federal Income Tax—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments in business—			
			Any time during year		At end of year	
			1987	1982	1987	1982
78, 79	78 ex. 784; 79 ex. 7991 pt.; 84	Amusement and recreation services, including motion pictures—Con.				
7993	7993	Coin-operated amusement devices	48	84	47	74
7996	7996	Amusement parks	11	6	11	6
7997	7991 pt., 7997	Membership gymnasiums, sports and recreation clubs	153	158	145	151
7999	7991 pt., 7999 pt., 84	Amusement and recreation services, n.e.c.	172	181	155	152
7999 pt.	7999 pt.	Concession operators of amusement devices and rides	8	5	7	5
7999 pt.	7999 pt.	Carnivals, circuses, and fairs	13	12	11	10
7999 pt.	7991 pt., 7999 pt., 84	Other commercial recreation and amusements	151	164	137	137
80 ex. 806	80 ex. 806	Health services, except hospitals	4 127	4 093	3 922	3 935
801	801 pt.	Offices of doctors of medicine	1 425	1 474	1 343	1 428
802	802 pt.	Offices of dentists	1 167	1 223	1 125	1 181
803	803	Offices and clinics of doctors of osteopathy	186	210	173	201
8041	8041	Offices and clinics of chiropractors	350	300	328	286
8042	8042	Offices and clinics of optometrists	273	298	260	285
805	805	Nursing and personal care facilities	306	303	298	286
807	807	Medical and dental laboratories	116	92	109	86
8071	8071	Medical laboratories	48	29	45	29
8072	8072	Dental laboratories	68	63	64	57
8049; 808, 9	801 pt.; 802 pt.; 8043, 9; 808, 9	Other health services, n.e.c.	304	193	286	182
81	81	Legal services	1 436	1 451	1 347	1 371
823, 4, 9	823, 4, 9	Selected educational services	72	43	65	40
823	823	Libraries	5	3	4	3
824	824	Vocational schools	15	16	13	15
829	829	Schools and educational services, n.e.c.	52	24	48	22
83	83	Social services	490	368	442	349
835	835	Child day care services	344	271	312	255
832, 3, 6, 9	832, 3, 6, 9	Other social services	146	97	130	94
891	871	Engineering, architectural, and surveying services	329	295	316	279
8911 pt.	8711	Engineering services	196	161	188	151
8911 pt.	8712	Architectural services	92	95	89	92
8911 pt.	8713	Surveying services	41	39	39	36
893	872	Accounting, auditing, and bookkeeping services	684	629	639	597
892, 9	89	Other services	104	(NC)	98	(NC)

Note: Comparability is limited for selected kind-of-business categories due to changes in the method of assigning tax status in the 1987 census. For an explanation of the differences in assigning tax status between 1982 and 1987, see appendix A.

Table G-2. Firms Exempt From Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments in business—			
			Any time during year		At end of year	
			1987	1982	1987	1982
		Total, except hospitals	2 988	2 733	2 899	2 685
7011 pt., 7032, 704	7032, 704	Hotels, camps, and membership lodging	106	(NC)	102	(NC)
7391, 2, 7	873 ex. 8733, 874 ex. 8744	Research, testing, and consulting services	13	6	13	6
7391	8731	Commercial physical and biological research	1	—	1	—
7392	8732, 874 ex. 8744	Management, consulting, and public relations services	11	4	11	4
7397	8734	Testing laboratories	1	2	1	2
792, 7997, 7999 pt., 84	792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	257	244	248	238
792	792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	22	21	21	20
7997	7991 pt., 7997	Membership gymnasiums, sports and recreation clubs	155	146	150	141
7999 pt., 7999 pt., 84	7999 pt. 84	Fairs	39	39	37	39
		Museums, art galleries, and botanical and zoological gardens	41	38	40	38
805, 8, 9	8011 pt., 8021 pt., 805, 8, 9	Selected health services	265	237	263	233
805	805	Nursing and personal care facilities	133	120	132	120
808	8011 pt., 8021 pt., 8092, 3	Outpatient care facilities	92	85	91	82
809	808, 8099	Home health care, and health and allied services, n.e.c.	40	32	40	31
81	81	Legal aid societies and similar legal services	16	17	16	16
823, 4, 9	823, 4, 9	Selected educational services	21	22	20	19
83	83	Social services	1 179	989	1 148	978
835	835	Child day care services	265	201	252	199
832, 3, 6, 9	832, 3, 6, 9	Other social services	914	788	896	779
861, 2, 4, 9	861, 2, 4, 9	Selected membership organizations	1 122	1 092	1 081	1 069
861	861	Business associations	220	238	216	231
864	864	Civic, social, and fraternal associations	599	578	568	566
862, 9	862, 9	Other membership organizations	303	276	297	272
892	8733	Noncommercial research organizations	9	(NC)	8	(NC)

Note: Comparability is limited for selected kind-of-business categories due to changes in the method of assigning tax status in the 1987 census. For an explanation of the differences in assigning tax status between 1982 and 1987, see appendix A.

APPENDIX H.

Changes in Service Industries Kind-of-Business Classifications for 1987

[Based on revisions to the Standard Industrial Classification (SIC) Manual, definitions of some kinds of business were changed for 1987. The significant changes in SIC codes from 1972 to 1987 are listed below. For industries other than those listed, the SIC definitions are the same as those used since 1972 or contain only minor revisions affecting the classification of few, if any, establishments]

1987 SIC (used for 1987 census reports)		1972 SIC (used for 1972, 1977, and 1982 census reports)	
Code	Title	Code	Title
7219 pt.	Diaper service	7214	Diaper service
7219 pt.	Other laundry services, n.e.c.	7219	Laundry and garment services, n.e.c.
7219 pt.	Seamstresses and dressmaking services	7299 pt.	Miscellaneous personal services
7291	Tax return preparation services		
7299	Miscellaneous personal services, n.e.c.		
7322	Adjustment and collection services		
7323	Credit reporting services	7321	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies
7334 pt.	Blueprinting and photocopying services	7332	Blueprinting and photocopying services
7334 pt.	Duplicating services, except printing	7339 pt.	Stenographic services; and reproduction services, n.e.c.
7335	Commercial photography	7333	Commercial photography, art, and graphics
7336	Commercial art and graphic design	7339 pt.	Stenographic services; and reproduction services, n.e.c.
7338	Secretarial and court reporting services	7341	Window cleaning
7349 pt.	Window cleaning	7349	Cleaning and maintenance services to dwellings and other buildings, n.e.c.
7349 pt.	Other building cleaning and maintenance services, n.e.c.	7299 pt.	Miscellaneous personal services
7352	Medical equipment rental and leasing	7394 pt.	Equipment rental and leasing services
7353	Heavy construction equipment rental and leasing	7362	Temporary help supply services ¹
7359	Equipment rental and leasing, n.e.c.		
7363	Help supply services	7372	Computer programming and other software services
7371	Computer programming services		
7372	Prepackaged software		
7373	Computer integrated systems design		
7374	Computer processing and data preparation and processing services	7374	Data processing services
7375	Information retrieval services		
7376	Computer facilities management services	7379	Computer related services, n.e.c.
7377	Computer rental and leasing		
7378	Computer maintenance and repair		
7379	Computer related services, n.e.c.		
7381	Detective, guard, and armored car services	7393	Detective agencies and protective services
7382	Security systems services	7351	News syndicates
7383	News syndicates	7395	Photofinishing laboratories
7384	Photofinishing laboratories	7396	Trading stamp services
7389 pt.	Trading stamp services	7399	Business services, n.e.c.
7389 pt.	Miscellaneous business services, n.e.c.	7512	Passenger car rental and leasing, without drivers
7514	Passenger car rental, without drivers		
7515	Passenger car leasing, except finance leasing		
7521 pt.	Parking lots		
7521 pt.	Parking structures	7523	Parking lots
7532 pt.	Top and body repair shops	7525	Parking structures
7532 pt.	Paint shops	7531	Top and body repair shops
7533	Automotive exhaust system repair shops	7535	Paint shops
7536	Automotive glass replacement shops	7539	Automotive repair shops, n.e.c.
7537	Automotive transmission repair shops		
7539	Automotive repair shops, n.e.c.		
7539	Automotive repair shops, n.e.c.		
7812 pt.	Motion picture production, except for television	7813	Motion picture production, except for television
7812 pt.	Motion picture and tape production for television	7814	Motion picture and tape production for television
7822 pt.	Motion picture film exchanges	7823	Motion picture film exchanges
7822 pt.	Film and tape distribution for television	7824	Film or tape distribution for television
7841	Video tape rental	7394 pt.	Equipment rental and leasing services
7991 pt.	Physical fitness centers, except gymnasiums and athletic clubs	7299 pt.	Miscellaneous personal services
7991 pt.	Membership gymnasiums and athletic clubs	7997 pt.	Membership sports and recreation clubs
7991 pt.	Nonmembership gymnasiums and athletic clubs	7999 pt.	Amusement and recreation services, n.e.c.
7997	Membership sports and recreation clubs	7997 pt.	Membership sports and recreation clubs
7999 pt.	Billiard and pool establishments	7932	Billiard and pool establishments
7999 pt.	Other amusement and recreation services, n.e.c.	7999 pt.	Amusement and recreation services, n.e.c.
8011 pt.	Offices of doctors of medicine	8011	Offices of physicians
8011 pt.	Clinics of doctors of medicine	8081 pt.	Outpatient care facilities
8021 pt.	Offices of dentists	8021	Offices of dentists
8021 pt.	Clinics of dentists	8081 pt.	Outpatient care facilities
8043	Offices and clinics of podiatrists	8049	Offices of health practitioners, n.e.c.
8049	Offices and clinics of health practitioners, n.e.c.		
8052	Intermediate care facilities		
8059	Nursing and personal care facilities, n.e.c.		
8082	Home health care services	8091 pt.	Health and allied services, n.e.c.
8092	Kidney dialysis centers	8081 pt.	Outpatient care facilities
8093	Specialty outpatient facilities, n.e.c.		
8099	Health and allied services, n.e.c.		
8099	Health and allied services, n.e.c.		
8249 pt.	Correspondence schools	8241	Correspondence schools
8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.	8249	Vocational schools, except vocational high schools, n.e.c.
8322	Individual and family social services	8321	Individual and family social services ¹
8412 pt.	Commercial museums and art galleries	7999 pt.	Amusement and recreation services, n.e.c.
8412 pt.	Noncommercial museums and art galleries	8411	Museums and art galleries
8422 pt.	Commercial arboreta and botanical or zoological gardens	7999 pt.	Amusement and recreation services, n.e.c.
8422 pt.	Noncommercial arboreta and botanical or zoological gardens	8421	Arboreta, botanical, and zoological gardens

See footnotes at end of table.

1987 SIC (used for 1987 census reports)

1972 SIC (used for 1972, 1977, and 1982 census reports)

Code	Title	Code	Title
8711	Engineering services	8911	Engineering, architectural, and surveying services
8712	Architectural services		
8713	Surveying services		
8721	Accounting, auditing, and bookkeeping services	8931	Accounting, auditing, and bookkeeping services
8731	Commercial physical and biological research	7391	Research and development laboratories
8732	Commercial economic, sociological, and educational research	7392 pt.	Management, consulting, and public relations services
8733	Noncommercial research organizations	8922	Noncommercial research organizations
8734	Testing laboratories	7397	Testing laboratories
8741	Management services	7392 pt.	Management, consulting, and public relations services
8742	Management consulting services		
8743	Public relations services		
8744	Facilities support management services	7369	Personnel supply services, n.e.c. ¹
8748	Business consulting services, n.e.c.	7392 pt.	Management, consulting, and public relations services

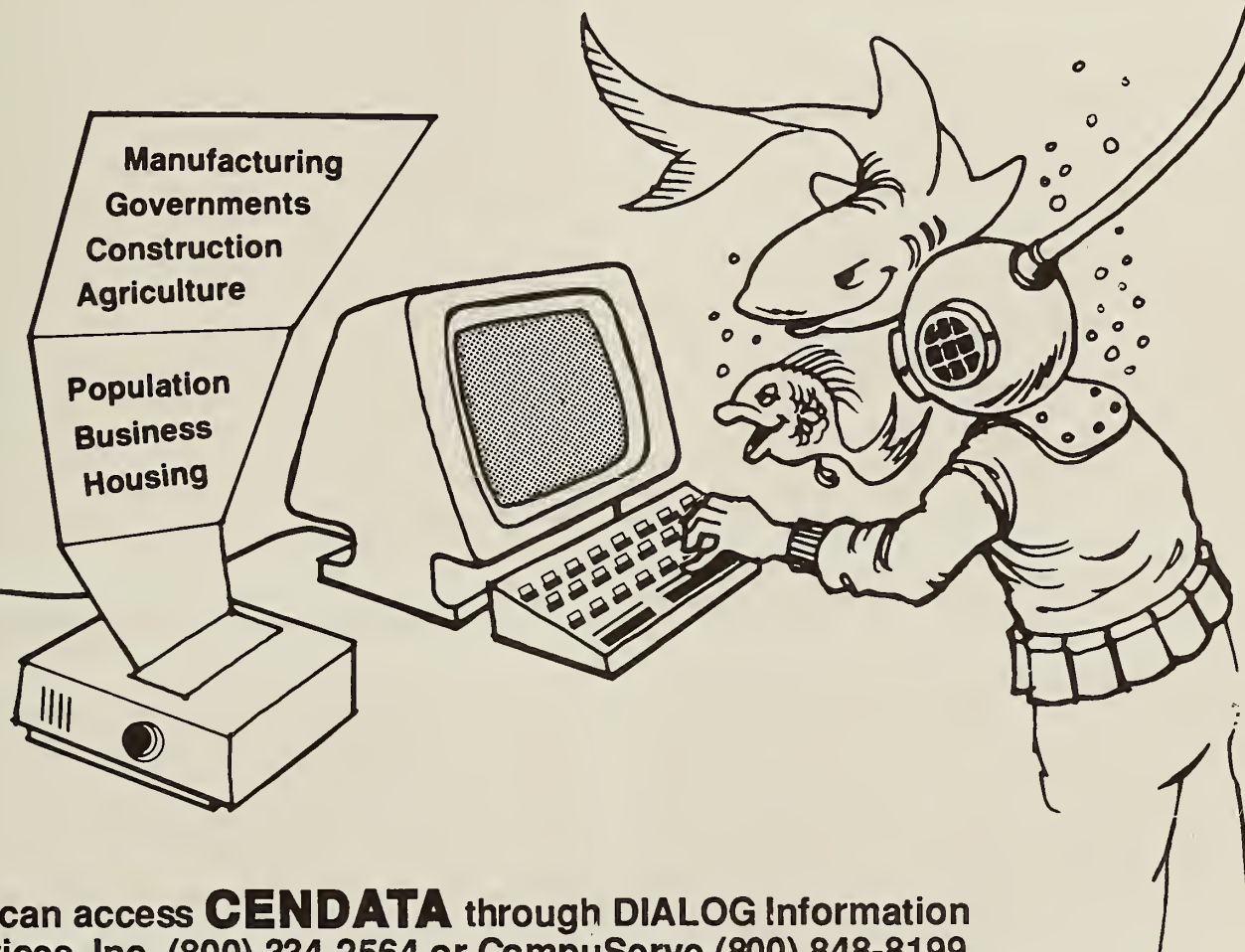
¹There were SIC changes for this industry between 1972 and 1987. However, there were no significant differences in the way this industry was defined in the 1982 and 1987 Censuses of Service Industries.

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PUBLICATION PROGRAM

1987 CENSUS OF SERVICE INDUSTRIES

Publications of the 1987 Census of Service Industries containing data on service industries establishments in the United States are described below. Publications order forms for specific reports may be obtained from any Department of Commerce district office or from Data User Services Division, Customer Services (Publications), Bureau of the Census, Washington, DC 20233. The first results were issued in press releases. Final detailed statistics are issued in separate paperbound reports.

Final Reports

Geographic area series—52 reports (SC87-A-1 to -52)

A separate paperbound report containing data for establishments with payroll is being published for each State, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each State report presents general statistics on number of establishments, receipts, payroll, and employment, by varied service classifications, for the State, MSA's, counties, and places with 350 service establishments or more, by kind of business. Greater kind-of-business detail is shown for larger areas. In addition, for places with 2,500 inhabitants or more and for all counties, statistics are provided on number of establishments and receipts for 10 major kind-of-business groups. For establishments of firms exempt from Federal income tax, each State report presents statistics on number of establishments, revenue, payroll, and employment by varied service classifications, for the State and MSA's. Greater kind-of-business detail is shown for larger areas.

The United States Summary report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications. Statistics on number of establishments and receipts/revenue are also shown for States and MSA's by kind of business.

For each State, the District of Columbia, and the United States, 1987 data are provided on receipts/revenue and employees per establishment and on receipts/revenue and payroll per employee. Comparative statistics showing percent changes in receipts/expenses and payroll between 1982 and 1987 also are shown.

Nonemployer statistics series—4 reports (SC87-N-1 to -4)

Four separate reports are being issued, each containing data for the States located in the four different regions. Data are included by kind of business for all establishments, establishments with payroll, and establishments without payroll for the United States. Also presented are statistics for establishments without payroll on number of establishments and receipts/revenue by varied service classifications for each State and, within each State, for MSA's, counties, and places with 2,500 inhabitants or more.

Subject series—4 reports (SC87-S-1 to -4)

The first report (SC87-S-1) presents data for establishments with payroll, based on size of establishment, size of company or firm, and legal form of organization. Establishment statistics are presented by receipts/revenue size and by employment size; statistics for firms, by receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits). Statistics are presented by kind of business on the number of establishments, receipts/revenue, payroll, and employment for the United States.

A report (SC87-S-2) on capital expenditures, depreciable assets, and operating expenses presents data for firms with payroll for the United States by major kinds of business. Operating expenses include annual payroll, supplemental labor costs, purchased services, etc. Receipts data also are provided.

Two other reports (SC87-S-3 and -4) contain data for hotels, motels, and other lodging places, and other miscellaneous subjects. Data are presented for the United States as a whole and, where feasible, for States and MSA's.

Microfiche

Every final published report in the 1987 Census of Service Industries also will be available on microfiche.

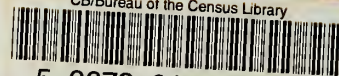
Public-Use Computer Tapes and Compact Discs

Selected data also are available on public-use computer tapes and compact discs—read only memory (CD-ROM). For the selected data, these tapes and discs will provide the same information found in the final reports as well as additional information not published in the final reports, such as ZIP Code statistics available from series SC87-Z. Computerized data products are available for users who wish to summarize, rearrange, or process large amounts of data. These products, with corresponding technical documentation, are sold by Data User Services Division, Customer Services (Tapes), Bureau of the Census, Washington, DC 20233.

OTHER ECONOMIC CENSUS REPORTS

Data on retail trade, wholesale trade, construction industries, manufactures, mineral industries, transportation, enterprise statistics, minority-owned business enterprises, and women-owned businesses also are available from the 1987 Economic Censuses. A separate series of reports covers the censuses of outlying areas—Puerto Rico, Virgin Islands of the United States, Guam, and the Northern Marianas. Separate announcements describing these reports are available free of charge from Data User Services Division, Customer Services (Publications), Bureau of the Census, Washington, DC 20233.

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